

# **Connecticut Municipal Employees Retirement System**



## **Report of the Actuary on the Valuation**

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**Prepared as of June 30, 2025**



February 2, 2026

State of Connecticut  
State Employees Retirement Commission  
55 Elm Street  
Hartford, CT 06106

Members of the Commission:

Connecticut General Statutes Section 5-155a governs the operation of the Connecticut Municipal Employees Retirement System (MERS). The actuary makes periodic valuations of the contingent assets and liabilities of the Retirement System at the direction of the Commission.

We are pleased to submit this report giving the results of the actuarial valuation of the Retirement System prepared as of June 30, 2025 for determining the employer contribution rates for fiscal year ending June 30, 2027.

For this valuation, there have been no changes in the benefit provisions. However, during the 2025 legislative session, the Connecticut General Assembly enacted significant amendments to the Municipal Employees Retirement System (MERS). These changes, collectively known as MERS 2.0, establish a new hybrid retirement tier combining a defined benefit (DB) pension and a defined contribution (DC) account. Importantly, the effective dates of MERS 2.0 vary depending on whether a municipality is new to MERS or an existing participant:

- **New Municipal Employers:** Any municipality that elects to join MERS on or after July 1, 2026, will automatically place all eligible employees into MERS 2.0.
- **Current Municipal Employers:** For municipalities already participating in MERS, MERS 2.0 will apply only to employees first hired on or after the later of:
  - July 1, 2027, or
  - The expiration of any collective bargaining agreement in effect on July 1, 2025.

Current employees who are already covered under MERS (and in this valuation) before these dates will remain in the current plan. Their pension benefits and contributions will not be affected by MERS 2.0.

In preparing the valuation, the actuary relied on data provided by the Comptroller's Office. While not verifying data at the source, the actuary performed tests for consistency and reasonableness. The valuation results depend on the integrity of the data. If any of the information is inaccurate or incomplete, our results may be different and our calculations may need to be revised. Please see the actuarial valuation for additional details on the funding requirements for the System.



The System is funded on an actuarial reserve basis. The actuarial assumptions recommended by the actuary and adopted by the Commission are reasonably related to the experience under the System and to reasonable expectations of anticipated experience under the System. The funding objective of the plan is that contribution rates over time will remain level as a percentage of payroll and will be sufficient to fully fund the liabilities of the System over a reasonable funding period. The valuation method used is the entry age normal method.

This is to certify that the valuation was prepared in accordance with principles of practice prescribed by the Actuarial Standards Board, and that the actuarial calculations were performed by qualified actuaries in accordance with accepted actuarial procedures, based on the current provisions of the retirement system and on actuarial assumptions that are internally consistent and reasonably based on the actual experience of the System.

In order to prepare the results in this report, we have utilized actuarial models that were developed to measure liabilities and develop actuarial costs. These models include tools that we have produced and tested, along with commercially available valuation software that we have reviewed to confirm the appropriateness and accuracy of the output. In utilizing these models, we develop and use input parameters and assumptions about future contingent events along with recognized actuarial approaches to develop the needed results.

Future actuarial results may differ significantly from the current results presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; data inaccuracies; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law. Since the potential impact of such factors is outside the scope of a normal annual actuarial valuation, an analysis of the range of results is not presented herein.

The actuarial computations presented in this report are for purposes of determining the recommended funding amounts for the System. Use of these computations for purposes other than meeting these requirements may not be appropriate.



The undersigned meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Sincerely yours,

Edward J. Koebel, FCA, MAAA, EA  
Chief Executive Officer

Larry Langer, EA, ASA, FCA, MAAA  
Principal and Consulting Actuary

Ryan Gundersen, ASA, FCA, MAAA  
Consulting Actuary



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## SECTION I – SUMMARY OF PRINCIPAL RESULTS

1. For convenience of reference, the principal results of the current and preceding valuations are summarized below:

| Valuation Date                                                 | June 30, 2025    | June 30, 2024    |
|----------------------------------------------------------------|------------------|------------------|
| Number of active members                                       | 10,416           | 10,361           |
| Annual compensation                                            | \$ 772,725,172   | \$ 750,656,543   |
| Retired members and beneficiaries:                             |                  |                  |
| Number                                                         | 9,606            | 9,218            |
| Annual allowances                                              | \$ 287,160,220   | \$ 267,530,429   |
| Assets:                                                        |                  |                  |
| Market Value                                                   | \$ 3,807,748,680 | \$ 3,510,748,320 |
| Actuarial Value                                                | \$ 3,749,981,629 | \$ 3,549,920,525 |
| Unfunded actuarial accrued liability (UAAL)                    | \$ 1,314,166,377 | \$ 1,282,891,053 |
| Present Value of Remaining Prior Service Amortization Payments | \$ 5,820,456     | \$ 6,083,422     |
| Net unfunded actuarial accrued liability                       | \$ 1,308,345,921 | \$ 1,276,807,631 |
| Amortization Period in Years*                                  | 22.5             | 23.5             |
| Funded Ratio (Actuarial Value of Assets Basis)                 | 74.0%            | 73.5%            |
| Funded Ratio (Market Value of Assets Basis)                    | 75.2%            | 72.6%            |
| For Fiscal Years Ending                                        | June 30, 2027    | June 30, 2026    |
| Employer Contribution Rates                                    |                  |                  |
| General Employees                                              |                  |                  |
| With Social Security                                           | 16.82%           | 16.71%           |
| Without Social Security                                        | 21.93%           | 20.78%           |
| Police and Fire                                                |                  |                  |
| With Social Security                                           | 24.94%           | 24.12%           |
| Without Social Security                                        | 27.07%           | 26.73%           |

\* Beginning with the 2022 valuation, a layered amortization approach is used where the annual unexpected change to the UAAL is amortized over a separate 25-year base.





## SECTION I – SUMMARY OF PRINCIPAL RESULTS

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2. Comments on the valuation results are given in Section IV, comments on the experience and actuarial gains and losses during the valuation year are given in Section IX and the rates of contribution payable by employers are given in Section VII.
3. The assets and liabilities of the valuation are given in Schedule A.
4. Schedules D and E of the report presents the development of the actuarial assumptions and methods employed. Since the previous valuation, there have been no changes to the actuarial assumptions and methods.
5. Schedule F of this report presents the summary of main benefits and contribution provisions. For this valuation, there have been no changes in the benefit provisions. However, during the 2025 legislative session, the Connecticut General Assembly enacted significant amendments to the Municipal Employees Retirement System (MERS). These changes, collectively known as MERS 2.0, establish a new hybrid retirement tier combining a defined benefit (DB) pension and a defined contribution (DC) account. Importantly, the effective dates of MERS 2.0 vary depending on whether a municipality is new to MERS or an existing participant:
  - New Municipal Employers: Any municipality that elects to join MERS on or after July 1, 2026, will automatically place all eligible employees into MERS 2.0.
  - Current Municipal Employers: For municipalities already participating in MERS, MERS 2.0 will apply only to employees first hired on or after the later of:
    - July 1, 2027, or
    - The expiration of any collective bargaining agreement in effect on July 1, 2025.

Current employees who are already covered under MERS (and in this valuation) before these dates will remain in the current plan. Their pension benefits and contributions will not be affected by MERS 2.0.
6. Administrative expenses continuing at \$130 for each active and retired member are required to be contributed for each fiscal year.
7. The Governmental Accounting Standards Board issued Statement No. 67 (GASB 67) in June 2012 and is effective for plan years beginning after June 15, 2013. GASB 67 replaced GASB 25 for plans and separate GASB 67 reports will be prepared for the Commission. We have provided some supplemental disclosure information and tables in Section VI.





## SECTION I – SUMMARY OF PRINCIPAL RESULTS

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8. As shown on page 1, the funded ratio is the ratio of the actuarial value of assets to the accrued liability. The funded ratio is an indication of progress in funding the promised benefits using a long-term, stable funding approach. Since the ratio is less than 100%, there is a need for contributions in addition to the plan's normal cost. The funded ratio based on the market value of assets is also provided for informational purposes.
9. The table on the following page provides a comparative history of membership and key measures.





## SECTION I – SUMMARY OF PRINCIPAL RESULTS

| COMPARATIVE SCHEDULE*     |                |                          |                   |                                           |               |                             |                                     |                                   |                                    |                     |                |
|---------------------------|----------------|--------------------------|-------------------|-------------------------------------------|---------------|-----------------------------|-------------------------------------|-----------------------------------|------------------------------------|---------------------|----------------|
| Valuation Date<br>June 30 | Active Members |                          |                   |                                           | Retired Lives |                             |                                     |                                   | Valuation Results<br>(\$ millions) |                     |                |
|                           | Number         | Payroll<br>(\$ millions) | Average<br>Salary | %<br>increase<br>from<br>previous<br>year | Number        | Active/<br>Retired<br>Ratio | Annual<br>Benefits<br>(\$ millions) | Benefits<br>as<br>% of<br>Payroll | Accrued<br>Liability               | Valuation<br>Assets | UAAL           |
| 2016                      | 9,373          | \$566.2                  | \$60,412          | 2.7%                                      | 7,102         | 1.3                         | \$145.6                             | 25.7%                             | \$2,840.3                          | \$2,445.4           | \$394.9        |
| 2018                      | 10,096         | 628.0                    | 62,198            | 1.5                                       | 7,448         | 1.4                         | 170.3                               | 27.1                              | 3,622.7                            | 2,779.6             | 843.1          |
| 2019                      | 9,759          | 606.9                    | 62,193            | 0.0                                       | 7,824         | 1.2                         | 187.6                               | 30.9                              | 3,780.8                            | 2,867.8             | 913.0          |
| 2020                      | 9,459          | 604.6                    | 63,919            | 2.8                                       | 7,933         | 1.2                         | 192.9                               | 31.9                              | 3,861.6                            | 2,952.0             | 909.6          |
| 2021                      | 9,612          | 643.2                    | 66,917            | 4.7                                       | 8,227         | 1.2                         | 208.8                               | 32.5                              | 4,077.8                            | 3,154.1             | 923.7          |
| 2022                      | 9,830          | 669.7                    | 68,123            | 1.8                                       | 8,632         | 1.1                         | 234.8                               | 35.1                              | 4,299.4                            | 3,260.5             | 1,038.9        |
| 2023                      | 10,332         | 718.0                    | 69,493            | 2.0                                       | 8,932         | 1.2                         | 251.7                               | 35.1                              | 4,644.5                            | 3,391.2             | 1,253.3        |
| 2024                      | 10,361         | 750.7                    | 72,450            | 4.3                                       | 9,218         | 1.1                         | 267.5                               | 35.6                              | 4,832.8                            | 3,549.9             | 1,282.9        |
| <b>2025</b>               | <b>10,416</b>  | <b>772.7</b>             | <b>74,186</b>     | <b>2.4</b>                                | <b>9,606</b>  | <b>1.1</b>                  | <b>287.2</b>                        | <b>37.2</b>                       | <b>5,064.2</b>                     | <b>3,750.0</b>      | <b>1,314.2</b> |

\* Results for 2017 were based on roll-forward methodology and not shown in the above table.

\* The percent increase represent the increases on an annualized basis over a two-year period for years prior to 2019.





## SECTION II – MEMBERSHIP

Data regarding the membership of the System for use as a basis for the valuation were furnished by the Comptroller's office. The following tables summarize the membership of the Retirement System as of June 30, 2025 upon which the valuation was based. Detailed tabulations of the data are given in Schedule G.

| ACTIVE MEMBERS          |                     |              |                    |                |      |          |
|-------------------------|---------------------|--------------|--------------------|----------------|------|----------|
| Group                   | Number of Employers | Number       | Payroll            | Group Averages |      |          |
|                         |                     |              |                    | Salary         | Age* | Service* |
| General Employees       |                     |              |                    |                |      |          |
| With Social Security    |                     |              |                    |                |      |          |
| Men                     |                     | 2,337        | \$165,396,753      | \$70,773       | 47.0 | 8.8      |
| Women                   |                     | <u>3,270</u> | <u>163,459,948</u> | 49,988         | 48.9 | 7.5      |
| Total                   | 136                 | 5,607        | \$328,856,701      | \$58,651       | 48.1 | 8.0      |
| Without Social Security |                     |              |                    |                |      |          |
| Men                     |                     | 1,134        | \$85,411,334       | \$75,319       | 46.8 | 9.4      |
| Women                   |                     | <u>1,402</u> | <u>77,448,779</u>  | 55,242         | 48.5 | 10.8     |
| Total                   | 9                   | 2,536        | \$162,860,113      | \$64,219       | 47.7 | 10.2     |
| Police and Fire         |                     |              |                    |                |      |          |
| With Social Security    |                     |              |                    |                |      |          |
| Men                     |                     | 455          | \$55,109,192       | \$121,119      | 41.6 | 9.5      |
| Women                   |                     | <u>43</u>    | <u>4,339,210</u>   | 100,912        | 39.4 | 9.8      |
| Total                   | 23                  | 498          | \$59,448,402       | \$119,374      | 41.4 | 9.5      |
| Without Social Security |                     |              |                    |                |      |          |
| Men                     |                     | 1,582        | \$200,168,478      | \$126,529      | 39.7 | 10.6     |
| Women                   |                     | <u>193</u>   | <u>21,391,478</u>  | 110,837        | 37.3 | 8.0      |
| Total                   | 19                  | 1,775        | \$221,559,956      | \$124,823      | 39.4 | 10.4     |
| Total                   | 187                 | 10,416       | \$772,725,172      | \$74,186       | 46.2 | 9.0      |

\*Years

Of the 10,416 active members, 5,652 are vested and 4,764 are non-vested.

The valuation also includes 5,018 inactive non-vested members who are owed refunds of their accumulated contributions.





## SECTION II – MEMBERSHIP

| RETIRED LIVES           |              |                       |                        |                                |                            |
|-------------------------|--------------|-----------------------|------------------------|--------------------------------|----------------------------|
| Group                   | Number       | Total Annual Benefits | Average Annual Benefit | Average Age at Valuation Date* | Average Age at Retirement* |
| General Employees       |              |                       |                        |                                |                            |
| With Social Security    |              |                       |                        |                                |                            |
| Service                 | 4,518        | \$90,868,906          | \$20,113               | 71.7                           | 60.6                       |
| Disability              | 144          | 4,321,529             | 30,011                 | 70.1                           | 52.9                       |
| Beneficiary             | <u>463</u>   | <u>7,446,065</u>      | 16,082                 | 74.0                           | 54.9                       |
| Total                   | 5,125        | \$102,636,500         | \$20,027               | 71.9                           | 59.9                       |
| Without Social Security |              |                       |                        |                                |                            |
| Service                 | 2,452        | \$71,573,134          | \$29,190               | 71.6                           | 59.3                       |
| Disability              | 94           | 3,144,394             | 33,451                 | 72.1                           | 52.9                       |
| Beneficiary             | <u>322</u>   | <u>6,840,631</u>      | 21,244                 | 75.7                           | 54.2                       |
| Total                   | 2,868        | \$81,558,159          | \$28,437               | 72.1                           | 58.5                       |
| Police and Fire         |              |                       |                        |                                |                            |
| With Social Security    |              |                       |                        |                                |                            |
| Service                 | 338          | \$18,514,097          | \$54,775               | 65.8                           | 54.1                       |
| Disability              | 55           | 3,024,707             | 54,995                 | 63.7                           | 44.2                       |
| Beneficiary             | <u>43</u>    | <u>1,531,832</u>      | 35,624                 | 70.6                           | 49.4                       |
| Total                   | 436          | \$23,070,636          | \$52,914               | 66.0                           | 52.4                       |
| Without Social Security |              |                       |                        |                                |                            |
| Service                 | 954          | \$67,627,567          | \$70,888               | 63.2                           | 54.9                       |
| Disability              | 141          | 8,785,879             | 62,311                 | 62.8                           | 47.1                       |
| Beneficiary             | <u>82</u>    | <u>3,481,479</u>      | 42,457                 | 70.4                           | 51.1                       |
| Total                   | 1,177        | \$79,894,925          | \$67,880               | 63.6                           | 53.7                       |
| <b>Total</b>            | <b>9,606</b> | <b>\$287,160,220</b>  | <b>\$29,894</b>        | <b>70.6</b>                    | <b>58.4</b>                |

\*Years

This valuation also includes 1,880 deferred vested members with estimated annual benefits of \$20,862,722.





## SECTION III – ASSETS

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1. As of June 30, 2025, the total market value of assets amounted to \$3,807,748,680 as reported by the Comptroller's Office. The actuarial value of assets used for the current valuation was \$3,749,981,629. Schedule B shows the development of the actuarial value of assets as of June 30, 2025.
2. In addition, the plan has future payments due from certain employers that established an initial liability upon entering MERS for prior earned service. This present value of the remaining prior service amortization payments is \$5,820,456 as of June 30, 2025.
3. Schedule C shows receipts and disbursements of the System for the year preceding the valuation date and a reconciliation of the fund balances at market value.





## SECTION IV – COMMENTS ON VALUATION

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1. Schedule A of this report outlines the results of the valuation of the Retirement System as of June 30, 2025. The valuation was prepared in accordance with the actuarial assumptions and methods set forth in Schedule D and the actuarial cost method which is described in Schedule E.
2. The valuation balance sheet shows that the System has total prospective liabilities of \$5,993,969,025, of which \$3,676,592,571 is for the benefits payable on account of present retired members, beneficiaries of deceased members, and inactive members entitled to deferred vested benefits, and \$2,317,376,454 is for the benefits expected to be payable on account of present active members. Against these liabilities, the System has total present assets for valuation purposes of \$3,749,981,629 as of June 30, 2025. When this amount is deducted from the total liabilities of \$5,993,969,025 there remains \$2,243,987,396 as the present value contributions to be made in the future.
3. Prospective normal employer and employee contributions have a present value of \$929,821,019. When this amount is subtracted from \$2,243,987,396, which is the present value of the total future contributions to be made by the employer, there remains \$1,314,166,377 as the amount of future unfunded actuarial accrued liability contributions. A breakdown of unfunded accrued liabilities by group is provided in Section V on the next page.
4. Beginning with the 2022 valuation, the UAAL is now being amortized using a 25-year layered amortization approach in order to enhance the stability of future Actuarially Determined Employer Contribution (ADEC) calculations. The amortization of the UAAL is provided on page 13 and the resulting contribution rates for FYE 2027 are provided on pages 15 and 16 of this report.





## SECTION V – SUMMARY OF NET UNFUNDED ACTUARIAL ACCRUED LIABILITY

The table below presents the unfunded actuarial accrued liability of the Retirement System as of July 1, 2025, along with comparative results from the previous year's measurement. The valuation results were based on the data and financial information provided by the Retirement System staff, and the actuarial assumptions and methods outlined in Schedule D.

|                                                                | General Employees with Social Security |                      | General Employees without Social Security |                    | Police and Fire with Social Security |                    | Police and Fire without Social Security |                      | Total                |                      |
|----------------------------------------------------------------|----------------------------------------|----------------------|-------------------------------------------|--------------------|--------------------------------------|--------------------|-----------------------------------------|----------------------|----------------------|----------------------|
|                                                                | July 1, 2025                           | July 1, 2024         | July 1, 2025                              | July 1, 2024       | July 1, 2025                         | July 1, 2024       | July 1, 2025                            | July 1, 2024         | July 1, 2025         | July 1, 2024         |
| Accrued Liabilities:                                           |                                        |                      |                                           |                    |                                      |                    |                                         |                      |                      |                      |
| Active Members                                                 | \$445,228,536                          | \$452,295,452        | \$332,130,729                             | \$347,553,984      | \$100,095,813                        | \$108,322,591      | \$510,100,357                           | \$502,165,312        | \$1,387,555,435      | \$1,410,337,340      |
| Non-Vested Inactive Members                                    | 5,145,890                              | 4,486,259            | 3,313,013                                 | 2,955,215          | 249,117                              | 170,874            | 699,532                                 | 615,791              | 9,407,552            | 8,228,139            |
| Vested Inactive Members                                        | 110,161,294                            | 106,757,818          | 63,674,662                                | 62,354,864         | 7,019,451                            | 6,843,041          | 26,412,203                              | 24,621,087           | 207,267,610          | 200,576,810          |
| Retired Members                                                | <u>1,139,873,218</u>                   | <u>1,065,301,624</u> | <u>915,976,645</u>                        | <u>850,793,296</u> | <u>296,368,725</u>                   | <u>268,772,115</u> | <u>1,107,698,821</u>                    | <u>1,028,802,254</u> | <u>3,459,917,409</u> | <u>3,213,669,289</u> |
| Total Accrued Liability                                        | \$1,700,408,938                        | \$1,628,841,153      | \$1,315,095,049                           | \$1,263,657,359    | \$403,733,106                        | \$384,108,622      | \$1,644,910,913                         | \$1,556,204,444      | \$5,064,148,006      | \$4,832,811,578      |
| Actuarial Value of Assets                                      | \$1,279,787,999                        | \$1,219,214,314      | \$1,001,076,599                           | \$959,987,437      | \$291,672,947                        | \$276,735,668      | \$1,177,444,084                         | \$1,093,983,106      | \$3,749,981,629      | \$3,549,920,525      |
| Unfunded Actuarial Accrued Liability                           | \$420,620,939                          | \$409,626,839        | \$314,018,450                             | \$303,669,922      | \$112,060,159                        | \$107,372,954      | \$467,466,829                           | \$462,221,338        | \$1,314,166,377      | \$1,282,891,053      |
| Present Value of Remaining Prior Service Amortization Payments | \$2,426,365                            | \$2,584,417          | \$417,991                                 | \$439,829          | \$215,445                            | \$229,605          | \$2,760,655                             | \$2,829,571          | \$5,820,456          | \$6,083,422          |
| Net Unfunded Actuarial Accrued Liability                       | \$418,194,574                          | \$407,042,422        | \$313,600,459                             | \$303,230,093      | \$111,844,714                        | \$107,143,349      | \$464,706,174                           | \$459,391,767        | \$1,308,345,921      | \$1,276,807,631      |





## SECTION VI – PRIOR AMORTIZATION PAYMENTS

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The unfunded prior service liability for each participating municipality was re-established for the July 1, 1989 valuation so as to recognize actuarial gains and losses in the current service contribution rates instead of the future amortization payment for prior service. These amounts were then frozen, and an amortization payment schedule was calculated for their funding.

In addition, the prior service liability was adjusted for each municipality as of July 1, 1991 to reflect the additional liability generated by the granting of a cost-of-living adjustment on that date. This adjustment was made whenever a COLA was granted and the investment return on assets was not at least 9%. In that event, a 3% COLA was provided to eligible retirees, and the prior service liability of each municipality was increased to reflect the liability for that portion of the COLA that was not covered by investment returns above 6%. This adjustment has been eliminated under the revised funding method, for all COLA's effective July 1, 1992 and later.

For most municipalities, this re-established liability is to be amortized over 2-10 years from July 1, 2012. For recently enrolled municipalities, the period is that remaining of their original 30-year amortization period. The prior policy requirement that payments be adjusted to reflect any additional liability due to the purchase of military service under PA 83-16 was eliminated beginning with the July 1, 1992 valuation.

The present value of future prior service amortization payments as of July 1, 2025 is the present value of the payment schedule established on July 1, 1991 plus the amounts for municipalities enrolling after that date, as shown below. These amounts were frozen, and their present value will be reflected in each succeeding valuation.





## SECTION VI – PRIOR AMORTIZATION PAYMENTS

The following table shows the present values of the remaining prior service amortization payments for each group in MERS:

| Group                   | Present Value of<br>Remaining Prior Service<br>Amortization Payments |
|-------------------------|----------------------------------------------------------------------|
| General Employees:      |                                                                      |
| With Social Security    | \$ 2,426,365                                                         |
| Without Social Security | <u>417,991</u>                                                       |
| Subtotal                | \$ 2,844,356                                                         |
| Police and Fire:        |                                                                      |
| With Social Security    | \$ 215,445                                                           |
| Without Social Security | <u>2,760,655</u>                                                     |
| Subtotal                | \$ 2,976,100                                                         |
| <b>Total</b>            | <b>\$ 5,820,456</b>                                                  |

There were no new entities joining MERS during this plan year that joined with prior service accruals.





## SECTION VII – CONTRIBUTIONS PAYABLE BY EMPLOYER

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The actuarial funding method utilized beginning with the July 1, 1992 valuation is the Entry Age Normal (EAN) method. Under EAN, a normal contribution rate is developed for each active member as a percentage of payroll that would be sufficient, if paid from the age at which the member entered the System, to fully fund the member's benefits when due. The EAN normal contribution rate is calculated to remain level over the member's working lifetime and is the true future cost of the System. This normal contribution rate is comprised of both employer and employee contributions.

The Actuarial Accrued Liability (AAL) is a measure of accumulated past service costs. The unfunded actuarial accrued liability (UAAL) is equal to the difference between the AAL and the smoothed actuarial value of assets. The net unfunded actuarial accrued liability (Net UAAL) is the total UAAL less the present value of the remaining past service payments and is \$1,308.3 million as of June 30, 2025. Beginning with the June 30, 2022 valuation, the UAAL is amortized under a layered approach. The layers are the expected UAAL as of June 30, 2022 (Transitional Base), which is amortized over a 25-year period (changed due to House Bill 6930), and the annual unexpected change in the UAAL for this valuation (Experience Base), which is amortized over a 25-year period from the date established. Each future valuation is expected to add another experience layer with a closed 25-year level dollar amortization schedule. The tables on page 13 provide the components of the total UAAL and the derivation of the amortization amounts under the level-dollar layered amortization method.

The employer contribution requirement, also called the Actuarially Determined Employer Contribution (ADEC) is determined as a percent of covered payroll and is the sum of the normal contribution rate and the additional rate required to amortize the net UAAL. Pages 15 and 16 show the derivation of the required employer contribution rates for the General Employee and Police and Fire subgroups, respectively. In addition, the applicable rates for both employers and employees are shown.





## SECTION VII – CONTRIBUTIONS PAYABLE BY EMPLOYER

| Net Unfunded Actuarial Accrued Liability (UAAL) Amortization Schedule |                              |                                                          |                                                |                         |
|-----------------------------------------------------------------------|------------------------------|----------------------------------------------------------|------------------------------------------------|-------------------------|
|                                                                       | Original UAAL<br>Base Amount | Remaining<br>UAAL Base<br>Amount as of<br>Valuation Date | Remaining<br>Amortization<br>Period<br>(years) | Amortization<br>Payment |
| <b><u>General Employees</u></b>                                       |                              |                                                          |                                                |                         |
| <b><u>With Social Security</u></b>                                    |                              |                                                          |                                                |                         |
| 2022 Transitional Base                                                | \$305,495,628                | \$289,967,520                                            | 22.0                                           | \$25,328,249            |
| 2022 Experience Base                                                  | 28,034,993                   | 26,609,996                                               | 22.0                                           | 2,324,345               |
| 2023 Experience Base                                                  | 69,910,227                   | 67,622,221                                               | 23.0                                           | 5,796,167               |
| 2024 Experience Base                                                  | 15,622,605                   | 15,375,603                                               | 24.0                                           | 1,295,250               |
| 2025 Experience Base                                                  | 18,619,234                   | <u>18,619,234</u>                                        | <u>25.0</u>                                    | <u>1,543,697</u>        |
| Total of Separate Bases                                               |                              | <b>\$418,194,574</b>                                     | <b>22.5</b>                                    | <b>\$36,287,708</b>     |
| <b><u>Without Social Security</u></b>                                 |                              |                                                          |                                                |                         |
| 2022 Transitional Base                                                | \$241,974,480                | \$229,675,102                                            | 22.0                                           | \$20,061,793            |
| 2022 Experience Base                                                  | 22,967,387                   | 21,759,973                                               | 22.0                                           | 1,904,196               |
| 2023 Experience Base                                                  | 40,411,224                   | 39,008,655                                               | 23.0                                           | 3,350,443               |
| 2024 Experience Base                                                  | 7,186,881                    | 7,073,253                                                | 24.0                                           | 595,855                 |
| 2025 Experience Base                                                  | 15,963,476                   | <u>15,963,476</u>                                        | <u>25.0</u>                                    | <u>1,323,511</u>        |
| Total of Separate Bases                                               |                              | <b>\$313,600,459</b>                                     | <b>22.5</b>                                    | <b>\$27,235,798</b>     |
| <b><u>Police and Fire</u></b>                                         |                              |                                                          |                                                |                         |
| <b><u>With Social Security</u></b>                                    |                              |                                                          |                                                |                         |
| 2022 Transitional Base                                                | \$64,134,714                 | \$60,874,795                                             | 22.0                                           | \$5,317,327             |
| 2022 Experience Base                                                  | 14,578,726                   | 13,837,701                                               | 22.0                                           | 1,208,703               |
| 2023 Experience Base                                                  | 24,034,219                   | 23,247,633                                               | 23.0                                           | 1,992,646               |
| 2024 Experience Base                                                  | 7,351,799                    | 7,235,563                                                | 24.0                                           | 609,528                 |
| 2025 Experience Base                                                  | 6,649,022                    | <u>6,649,022</u>                                         | <u>25.0</u>                                    | <u>551,262</u>          |
| Total of Separate Bases                                               |                              | <b>\$111,844,714</b>                                     | <b>22.6</b>                                    | <b>\$9,679,466</b>      |
| <b><u>Without Social Security</u></b>                                 |                              |                                                          |                                                |                         |
| 2022 Transitional Base                                                | \$291,619,949                | \$276,797,131                                            | 22.0                                           | \$24,177,834            |
| 2022 Experience Base                                                  | 62,961,899                   | 59,761,594                                               | 22.0                                           | 5,220,090               |
| 2023 Experience Base                                                  | 96,929,588                   | 93,757,299                                               | 23.0                                           | 8,036,307               |
| 2024 Experience Base                                                  | 21,017,511                   | 20,685,213                                               | 24.0                                           | 1,742,535               |
| 2025 Experience Base                                                  | 13,704,937                   | <u>13,704,937</u>                                        | <u>25.0</u>                                    | <u>1,136,259</u>        |
| Total of Separate Bases                                               |                              | <b>\$464,706,174</b>                                     | <b>22.4</b>                                    | <b>\$40,313,025</b>     |





## SECTION VII – CONTRIBUTIONS PAYABLE BY EMPLOYER

The table below summarizes the 2026-2027 fiscal year required employer contribution rates.

| Group                   | Employer<br>Normal Cost<br>Rate | Amortization<br>of Net<br>Unfunded<br>Accrued<br>Liability | Employer<br>Contribution<br>Rate for<br>FYE 2027 * |
|-------------------------|---------------------------------|------------------------------------------------------------|----------------------------------------------------|
| General Employees:      |                                 |                                                            |                                                    |
| With Social Security    | 5.79%                           | 11.03%                                                     | <b>16.82%</b>                                      |
| Without Social Security | 5.21%                           | 16.72%                                                     | <b>21.93%</b>                                      |
| Police and Fire:        |                                 |                                                            |                                                    |
| With Social Security    | 8.66%                           | 16.28%                                                     | <b>24.94%</b>                                      |
| Without Social Security | 8.87%                           | 18.20%                                                     | <b>27.07%</b>                                      |

\* Note that the Total Employer Contribution Rates shown in the table above do not include the annual prior service amortization payments required of specific participating entities.





## SECTION VII – CONTRIBUTIONS PAYABLE BY EMPLOYER

| DEVELOPMENT OF TOTAL EMPLOYER CONTRIBUTION RATES                                                             |                                                    |                                    |
|--------------------------------------------------------------------------------------------------------------|----------------------------------------------------|------------------------------------|
| General Employees                                                                                            |                                                    |                                    |
| Effective July 1, 2026                                                                                       |                                                    |                                    |
| Contributions for                                                                                            | Contributions<br>Expressed as a Percent of Payroll |                                    |
|                                                                                                              | Members with<br>Social Security                    | Members without<br>Social Security |
| Normal Cost:                                                                                                 |                                                    |                                    |
| Service Retirement benefits                                                                                  | 10.39%                                             | 12.25%                             |
| Disability benefits                                                                                          | 0.17                                               | 0.18                               |
| Survivor benefits                                                                                            | <u>0.11</u>                                        | <u>0.17</u>                        |
| Total                                                                                                        | 10.67%                                             | 12.60%                             |
| Member Contributions                                                                                         | 5.25%                                              | 8.00%                              |
| Less future refunds                                                                                          | <u>(0.37)</u>                                      | <u>(0.61)</u>                      |
| Available for benefits                                                                                       | 4.88%                                              | 7.39%                              |
| Employer Normal Cost                                                                                         | 5.79%                                              | 5.21%                              |
| Amortization of Unfunded<br>Actuarial Accrued Liability (percentage of<br>payroll under level dollar method) | 11.03%                                             | 16.72%                             |
| Employer Contribution Rate for FYE 2027*                                                                     | 16.82%                                             | 21.93%                             |

\* Note that the Total Employer Contribution Rates shown in the table above do not include the annual prior service amortization payments required, if any.





## SECTION VII – CONTRIBUTIONS PAYABLE BY EMPLOYER

| DEVELOPMENT OF TOTAL EMPLOYER CONTRIBUTION RATES                                                             |                                                    |                                    |
|--------------------------------------------------------------------------------------------------------------|----------------------------------------------------|------------------------------------|
| Police and Fire                                                                                              |                                                    |                                    |
| Effective July 1, 2026                                                                                       |                                                    |                                    |
| Contributions for                                                                                            | Contributions<br>Expressed as a Percent of Payroll |                                    |
|                                                                                                              | Members with<br>Social Security                    | Members without<br>Social Security |
| Normal Cost:                                                                                                 |                                                    |                                    |
| Service Retirement benefits                                                                                  | 12.06%                                             | 14.68%                             |
| Disability benefits                                                                                          | 1.62                                               | 1.90                               |
| Survivor benefits                                                                                            | <u>0.12</u>                                        | <u>0.15</u>                        |
| Total                                                                                                        | 13.80%                                             | 16.73%                             |
| Member Contributions                                                                                         | 5.25%                                              | 8.00%                              |
| Less future refunds                                                                                          | <u>(0.11)</u>                                      | <u>(0.14)</u>                      |
| Available for benefits                                                                                       | 5.14%                                              | 7.86%                              |
| Employer Normal Cost                                                                                         | 8.66%                                              | 8.87%                              |
| Amortization of Unfunded<br>Actuarial Accrued Liability (percentage of<br>payroll under level dollar method) | 16.28%                                             | 18.20%                             |
| Employer Contribution Rate for FYE 2027*                                                                     | 24.94%                                             | 27.07%                             |

\* Note that the Total Employer Contribution Rates shown in the table above do not include the annual prior service amortization payments required, if any.





## SECTION VIII – ACCOUNTING INFORMATION

The information required under Government Accounting Standards Board (GASB) Statements No. 67 and 68 will be issued in separate reports. The following information is provided for informational purposes only.

1. The following is a distribution of the number of employees by type of membership.

| NUMBER OF ACTIVE AND RETIRED MEMBERS<br>AS OF JUNE 30, 2025              |               |
|--------------------------------------------------------------------------|---------------|
| Group                                                                    | Number        |
| Retirees and beneficiaries currently receiving benefits                  | 9,606         |
| Terminated employees entitled to benefits but not yet receiving benefits |               |
| Vested                                                                   | 1,880         |
| Non-vested                                                               | 5,018         |
| Active plan members                                                      | <u>10,416</u> |
| <b>Total</b>                                                             | <b>26,920</b> |





## SECTION VIII – ACCOUNTING INFORMATION

2. Additional information as of July 1, 2025 follows.

### ASSUMPTIONS AND METHODS

|                               |                                                                     |
|-------------------------------|---------------------------------------------------------------------|
| Valuation date                | 7/1/2025                                                            |
| Actuarial cost method         | Entry Age Normal                                                    |
| Amortization method           | Level dollar, closed layers                                         |
| Remaining amortization period | Blended 22.4 – 22.6 years depending on Tier                         |
| Asset valuation method        | Smoothed market with 20% recognition of investment gains and losses |
| Actuarial assumptions:        |                                                                     |
| Investment rate return*       | 7.00%, net of investment related expenses                           |
| Projected salary increases*   | 3.00-9.50%                                                          |
| Cost-of-living adjustments    | See Schedule D                                                      |
| General Wage Base             | 3.00%                                                               |
| * Includes inflation at       | 2.50%                                                               |

3. The actuarial accrued liability of the System as of July 1, 2025 is as follows:

### ACTUARIAL ACCRUED LIABILITY

|                                                |                         |
|------------------------------------------------|-------------------------|
| Actuarial Accrued Liability:                   |                         |
| Actives                                        | \$ 1,387,555,435        |
| Retirees and beneficiaries currently receiving | 3,459,917,409           |
| Terminated members not yet receiving benefits  |                         |
| Vested                                         | 207,267,610             |
| Non-vested                                     | <u>9,407,552</u>        |
| Total actuarial accrued liability              | \$ 5,064,148,006        |
| Actuarial Value of Assets                      | <u>3,749,981,629</u>    |
| Unfunded Actuarial Accrued Liability           | <u>\$ 1,314,166,377</u> |





## SECTION IX – EXPERIENCE

Actual experience will never (except by coincidence) coincide exactly with assumed experience. It is assumed that gains and losses will be in balance over a period of years, but sizable year to year fluctuations are common. Detail on the derivation of the experience gain (loss) for the year ended June 30, 2025 is shown below.

|                                                                                                         | <u>\$ millions</u> |
|---------------------------------------------------------------------------------------------------------|--------------------|
| (1) Unfunded actuarial accrued liability (UAAL) as of 6/30/2024:                                        | \$1,282.9          |
| (2) Total Normal Cost for fiscal year 2024-2025:                                                        | 98.1               |
| (3) Total contributions for fiscal year 2024-2025:                                                      | 214.2              |
| (4) Interest accrual: $[(1) + (2)] \times .07 - [(3) \times .0344]$                                     | <u>89.3</u>        |
| (5) Expected UAAL as of 6/30/2025: $(1) + (2) - (3) + (4)$                                              | \$1,256.1          |
| (6) UAAL of new entities as of 6/30/2025:                                                               | 0.0                |
| (7) Changes in assumptions/plan provisions:                                                             | <u>0.0</u>         |
| (8) Expected UAAL as of 6/30/2025: $(5) + (6) + (7)$                                                    | \$1,256.1          |
| (9) Actual UAAL as of 6/30/2025:                                                                        | \$1,314.2          |
| (10) Gain/(loss): $(8) - (9)$                                                                           | \$(58.1)           |
| (11) Gain/(loss) as percent of actuarial accrued liabilities<br>as of July 1, 2024: (\$4,832.8 million) | (1.2)%             |

| <b>Gain/(Loss) by primary source</b><br>(\$ millions) |                 |
|-------------------------------------------------------|-----------------|
| Investment Return                                     | \$14.4          |
| Post-Retirement Mortality                             | 4.4             |
| Cost-of-Living Adjustments                            | (4.4)           |
| Retirement                                            | (52.5)          |
| Withdrawal                                            | (14.2)          |
| Salary Increases                                      | 8.4             |
| Other Demographic Experience                          | (8.2)           |
| New Entrants                                          | (6.0)           |
| Net Experience Gain/(Loss)                            | <u>\$(58.1)</u> |





## SECTION X – RISK ASSESSMENT

---

### **Overview**

Actuarial Standards of Practice (ASOP) No. 51, issued by the Actuarial Standards Board, provides guidance on assessing and disclosing risks related to pension plan funding. This guidance is binding on all credentialed actuaries practicing in the United States. This standard was issued as final in September 2017 with application to measurement dates on or after November 1, 2018.

The term “risk” frequently has a negative connotation, but from an actuarial perspective, it may be thought of as simply the fact that what actually happens in the real world will not always match what was expected, based on actuarial assumptions. Of course, when actual experience is better than expected, the favorable risk is easily absorbed. The risk of unfavorable experience will likely be unpleasant, and so there is an understandable focus on aspects of risk that are negative.

Risk usually can be reduced or eliminated at some cost. Consumers, for example, buy auto and home insurance to reduce the risk of accidents or catastrophes. Another way to express this concept, however, is that there is generally some reward for assuming risk. Thus, retirement plans invest not just in US Treasury bonds which have almost no risk, but also in equities which are considerably riskier – because they have an expected reward of a higher return that justifies the risk.

Under ASOP 51, the actuary is called on to identify the significant risks to the pension plan and provide information to help those sponsoring and administering the plan understand the implications of these risks. In this section, we identify some of the key risks for the System and provide information to help interested parties better understand these risks.





## SECTION X – RISK ASSESSMENT

### Investment Risk

The investment return on assets is the most obvious risk – and usually the largest risk – to funding a pension plan. To illustrate the magnitude of this risk, please review the following chart showing the Asset Volatility Ratio (AVR), defined as the market value of assets divided by covered payroll.

(\$ in thousands)

| Valuation Date<br>June 30 | Market Value of<br>Assets | Covered Payroll | Asset Volatility Ratio |
|---------------------------|---------------------------|-----------------|------------------------|
| 2020                      | \$2,734,355               | \$604,611       | 4.52                   |
| 2021                      | 3,354,418                 | 643,203         | 5.22                   |
| 2022                      | 3,007,914                 | 669,652         | 4.49                   |
| 2023                      | 3,213,560                 | 718,003         | 4.48                   |
| 2024                      | 3,510,748                 | 750,657         | 4.68                   |
| 2025                      | 3,807,749                 | 772,725         | 4.93                   |

The asset volatility ratio is especially useful to compare across plans or through time. It is also frequently useful to consider how the AVR translates into changes in the Required Contribution Rate (actuarially determined employer contribution rate). For example, the following table demonstrates that with an AVR of 5.00, if the market value return is 10% below assumed for the 2026 fiscal year, or -3.00% for the System, there will be an increase in the Required Contribution Rate of 0.83% payroll in the first year. Without asset smoothing or without returns above the expected return in the next five years, the impact on the Required Contribution Rate would be 4.15%. A higher AVR would produce more volatility in the Required Contribution Rate.

| AVR  | Unsmoothed<br>Amortization | Smoothed<br>Amortization |
|------|----------------------------|--------------------------|
| 4.00 | 3.32%                      | 0.66%                    |
| 5.00 | 4.15%                      | 0.83%                    |
| 6.00 | 4.98%                      | 1.00%                    |





## SECTION X – RISK ASSESSMENT

### ***Sensitivity Measures***

Valuations are generally performed with a single set of assumptions that reflects the best estimate of future conditions, in the opinion of the actuary and typically the governing board. Note that under actuarial standards of practice, the set of economic assumptions used for funding must be consistent. To enhance the understanding of the importance of an assumption, a sensitivity test can be performed where the valuation results are recalculated using a different assumption or set of assumptions.

The following tables contains the key measures for the System using the valuation assumption for investment return of 7.00%, along with the results if the assumption were 6.00% or 8.00%. In this analysis, only the investment return assumption is changed. Consequently, there may be inconsistencies between the investment return and other economic assumptions such as inflation or payroll increases. In addition, simply because the valuation results under alternative assumptions are shown here, it should not be implied that CMC believes that either assumption (6.00% or 8.00%) would comply with actuarial standards of practice.

(\$ in thousands)

| As of June 30, 2027 | -1% Discount Rate<br>(6.00%) | Current Discount<br>Rate (7.00%) | +1 Discount Rate<br>(8.00%) |
|---------------------|------------------------------|----------------------------------|-----------------------------|
| Accrued Liability   | \$5,675,714                  | \$5,064,148                      | \$4,554,191                 |
| Unfunded Liability  | \$1,925,732                  | \$1,314,166                      | \$804,209                   |
| Funded Ratio (AVA)  | 66.1%                        | 74.0%                            | 82.3%                       |





## SECTION X – RISK ASSESSMENT

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### ***Mortality Risk***

The mortality assumption is a significant assumption for valuation results, second only to the investment assumption in most situations. The System's mortality assumption utilizes a mortality table (with separate rates for males and females, as well as different rates by status) and a projection scale for how the mortality table is expected to improve through time.

The future, however, is not known, and actual mortality improvements may occur at a faster rate than expected, or at a slower rate than expected (or even decline). Although changes in mortality will affect the benefits paid, this assumption is carefully studied during the regular experience studies that the System conducts so that incremental changes can be made to smoothly reflect unfolding experience.

### ***Contribution Risk***

The System is primarily funded by member and employer contributions to the trust fund, together with the earnings on those accumulated contributions. Each year in the valuation, the Required Contribution Rate is determined, based on the System's funding policy. This rate is the sum of the rates for the normal cost for the plan, the amortization of the UAAL, and the administrative expenses. Since the System is obligated to make 100% of the Required Contribution Rate by statute, there is no contribution risk.





## SECTION X – RISK ASSESSMENT

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### ***Low-Default-Risk Obligation Measure***

Under the revised Actuarial Standards of Practice (ASOP) No. 4 effective for valuations after February 15, 2023, we are required to include a low-default-risk obligation measure of the system's liability in our funding valuation report. This is an informational disclosure as described below and would not be appropriate for assessing the funding progress or health of the plan. This measure uses the unit credit cost method and reflects all the assumptions and provisions of the funding valuation (including the assumed COLA paid), except that the discount rate is derived from considering low-default-risk fixed income securities. We considered the FTSE Pension Discount Curve based on market bond rates published by the Society of Actuaries as of June 30, 2025 and with the 30-year spot rate used for all durations beyond 30 because this provides an appropriate set of discount rates for this intended purpose.

Using these assumptions, we calculate a liability of approximately \$5.8 billion. This amount approximates the termination liability if the plan (or all covered employment) ended on the valuation date and all of the accrued benefits had to be paid with cash-flow matched bonds. If the plan were funded with the intent of being able to be terminated at any valuation date, contribution requirements may need to increase and would also be more volatile. This assurance of funded status and benefit security is typically more relevant for corporate plans than for governmental plans since governments rarely have the need or option to completely terminate a plan. However, this informational disclosure is required for all plans whether corporate or governmental and care should be taken to ensure the one size fits all metric is not misconstrued.





## SCHEDULE A – VALUATION BALANCE SHEET

The following valuation balance sheet shows the assets and liabilities of the retirement system as of the current valuation date of July 1, 2025 and, for comparison purposes, as of the immediately preceding valuation date of July 1, 2024. The items shown in the balance sheet are present values actuarially determined as of the relevant valuation date. The development of the actuarial value of assets is presented in Schedule B.

|                                                                                                                 | June 30, 2025           | June 30, 2024           |
|-----------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|
| <b>ASSETS</b>                                                                                                   |                         |                         |
| Current actuarial value of assets                                                                               | \$ 3,749,981,629        | \$ 3,549,920,525        |
| Future member contributions                                                                                     | \$ 459,379,258          | \$ 449,475,479          |
| Prospective employer contributions:                                                                             |                         |                         |
| Normal contributions                                                                                            | \$ 470,441,761          | \$ 443,360,535          |
| Unfunded actuarial accrued liability contributions                                                              | <u>1,314,166,377</u>    | <u>1,282,891,053</u>    |
| Total prospective contributions                                                                                 | \$ 1,784,608,138        | \$ 1,726,251,588        |
| <b>Total assets</b>                                                                                             | <b>\$ 5,993,969,025</b> | <b>\$ 5,725,647,592</b> |
| <b>LIABILITIES</b>                                                                                              |                         |                         |
| Present value of benefits payable on account of present retired members and beneficiaries                       | \$ 3,459,917,409        | \$ 3,213,669,289        |
| Present value of benefits payable on account of active members                                                  | \$ 2,317,376,454        | \$ 2,303,173,354        |
| Present value of benefits payable on account of inactive members for service rendered before the valuation date |                         |                         |
| Vested                                                                                                          | \$ 207,267,610          | \$ 200,576,810          |
| Non-vested                                                                                                      | <u>9,407,552</u>        | <u>8,228,139</u>        |
| <b>Total liabilities</b>                                                                                        | <b>\$ 5,993,969,025</b> | <b>\$ 5,725,647,592</b> |





## SCHEDULE B – DEVELOPMENT OF ACTUARIAL VALUE OF ASSETS

| ACTUARIAL VALUE OF ASSETS                                                                                              |                 |                 |
|------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
|                                                                                                                        | Year Ending:    |                 |
|                                                                                                                        | June 30, 2025   | June 30, 2024   |
| (1) Actuarial Value Beginning of Year*                                                                                 | \$3,549,920,525 | \$3,391,151,370 |
| (2) Market Value End of Year*                                                                                          | 3,807,748,680   | 3,510,748,320   |
| (3) Market Value Beginning of Year                                                                                     | 3,510,748,320   | 3,213,559,620   |
| (4) Cash Flow                                                                                                          |                 |                 |
| (a) Contributions                                                                                                      | 214,224,837     | 192,785,528     |
| (b) Disbursements                                                                                                      | (274,973,721)   | (262,338,131)   |
| (c) Other                                                                                                              | 0               | 3,061,406       |
| (d) Net: (4)(a) + (4)(b) + (4)(c)                                                                                      | (60,748,884)    | (66,491,197)    |
| (5) Investment Income                                                                                                  |                 |                 |
| (a) Market Total: (2) – (3) – (4)(d)                                                                                   | 357,749,244     | 363,679,897     |
| (b) Assumed Rate                                                                                                       | 7.00%           | 7.00%           |
| (c) Amount for Immediate Recognition:<br>[(1) x (5)(b)] + [(4)(d) x (5)(b) x 0.5]                                      | 246,368,225     | 235,053,404     |
| (6) Expected Actuarial Value End of Year:<br>(1) + (4)(d) + (5)(c)                                                     | \$3,735,539,866 | \$3,559,713,576 |
| (7) Phased-In Recognition of Investment Income                                                                         |                 |                 |
| (a) Difference between Market &<br>Expected Actuarial Value: (2) – (6)                                                 | 72,208,814      | (48,965,256)    |
| (b) 20% of Difference: 0.2 x (7)(a)                                                                                    | 14,441,763      | (9,793,051)     |
| (8) Preliminary Actuarial Value End of Year: (6) + (7)(b)                                                              | 3,749,981,629   | 3,549,920,525   |
| (9) Final Actuarial Value End of Year Using 20% Corridor:<br>Greater of [(8) and .8 x (2)], but no more than 1.2 x (2) | 3,749,981,629   | 3,549,920,525   |
| (10) Difference Between Market & Actuarial Value: (2) – (9)                                                            | \$57,767,051    | \$(39,172,205)  |
| (11) Rate of Return on Actuarial Value                                                                                 | 7.41%           | 6.71%           |

\* Before corridor constraints, if applicable.





## SCHEDULE C – SUMMARY OF RECEIPTS AND DISBURSEMENTS

| MARKET VALUE OF ASSETS                       |                         |                         |
|----------------------------------------------|-------------------------|-------------------------|
|                                              | Year Ending:            |                         |
|                                              | June 30, 2025           | June 30, 2024           |
| <u>Receipts for the Year</u>                 |                         |                         |
| Contributions:                               |                         |                         |
| Members                                      | \$ 47,065,866           | \$ 46,010,468           |
| Municipal                                    | <u>167,158,971</u>      | <u>146,775,060</u>      |
| Subtotal                                     | \$ 214,224,837          | \$ 192,785,528          |
| Investment Earnings (net of expenses)        | 357,749,244             | 363,679,897             |
| Other                                        | <u>0</u>                | <u>3,061,406</u>        |
| <b>TOTAL</b>                                 | <b>\$ 571,974,081</b>   | <b>\$ 559,526,831</b>   |
| <u>Disbursements for the Year</u>            |                         |                         |
| Benefit Payments                             | \$ 272,186,066          | \$ 259,326,400          |
| Refunds to Members                           | 2,787,655               | 3,011,731               |
| Other                                        | <u>0</u>                | <u>0</u>                |
| <b>Total</b>                                 | <b>\$ 274,973,721</b>   | <b>\$ 262,338,131</b>   |
| <u>Excess of Receipts over Disbursements</u> | <u>\$ 297,000,360</u>   | <u>\$ 297,188,700</u>   |
| <u>Reconciliation of Asset Balances</u>      |                         |                         |
| Asset Balance as of the Beginning of Year    | \$ 3,510,748,320        | \$ 3,213,559,620        |
| Beginning of Year Audit Adjustment           | 0                       | 0                       |
| Excess of Receipts over Disbursements        | <u>297,000,360</u>      | <u>297,188,700</u>      |
| <b>Asset Balance as of the End of Year</b>   | <b>\$ 3,807,748,680</b> | <b>\$ 3,510,748,320</b> |
| Rate of Return on Market Value               | 10.28%                  | 11.44%                  |





## SCHEDULE D – ACTUARIAL ASSUMPTIONS AND METHODS

Adopted or reaffirmed by the Commission for the June 30, 2023 and later valuations based on the experience investigation report for the five-year period ending June 30, 2022 which can be found at on the Office of the State Comptroller - Retirement Services Division website.

**VALUATION INTEREST RATE:** 7.00% per annum, compounded annually, net of expenses.

**SALARY INCREASES:** Representative values of assumed annual rates of salary increase are as follows:

| Service<br>(in Years) | Annual Rates of      |                        |                   |                      |                        |
|-----------------------|----------------------|------------------------|-------------------|----------------------|------------------------|
|                       | Merit & Seniority    |                        | Base<br>(Economy) | Increase Next Year   |                        |
|                       | General<br>Employees | Policemen &<br>Firemen |                   | General<br>Employees | Policemen &<br>Firemen |
| <= 1                  | 2.00%                | 6.50%                  | 3.00%             | 5.00%                | 9.50%                  |
| 2                     | 1.50                 | 3.50                   | 3.00              | 4.50                 | 6.50                   |
| 3                     | 1.25                 | 3.00                   | 3.00              | 4.25                 | 6.00                   |
| 4                     | 1.00                 | 2.50                   | 3.00              | 4.00                 | 5.50                   |
| 5                     | 0.75                 | 2.00                   | 3.00              | 3.75                 | 5.00                   |
| 6                     | 0.50                 | 1.50                   | 3.00              | 3.50                 | 4.50                   |
| 7                     | 0.25                 | 1.00                   | 3.00              | 3.25                 | 4.00                   |
| 8                     | 0.00                 | 0.75                   | 3.00              | 3.00                 | 3.75                   |
| 9                     | 0.00                 | 0.50                   | 3.00              | 3.00                 | 3.50                   |
| 10                    | 0.00                 | 0.25                   | 3.00              | 3.00                 | 3.25                   |
| 11 to 19              | 0.00                 | 0.00                   | 3.00              | 3.00                 | 3.00                   |
| 20                    | 1.00                 | 2.00                   | 3.00              | 4.00                 | 5.00                   |
| 21 to 23              | 0.00                 | 0.00                   | 3.00              | 3.00                 | 3.00                   |
| 24                    | 1.00                 | 2.00                   | 3.00              | 4.00                 | 5.00                   |
| 25+                   | 0.00                 | 0.00                   | 3.00              | 3.00                 | 3.00                   |

**COST OF LIVING ADJUSTMENTS:** Annually compounded increases are applied to disabled and non-disabled retirement benefits and vary based upon member age and date of retirement. For members that retired prior to January 1, 2002, increases of 3.25% are assumed for those who have reached age 65 and (effective January 1, 2002) increases of 2.50% are assumed for those who have not yet reached age 65. For members that retire after December 31, 2001, increases of 2.55% are assumed, regardless of age. For members retiring after July 1, 2025, COLA assumptions are as follows:

| Retirement date       | COLA Rate |
|-----------------------|-----------|
| 7/1/2025 to 6/30/2026 | 2.5%      |
| 7/1/2026 to 6/30/2027 | 2.3%      |
| 7/1/2027 to 6/30/2028 | 2.1%      |
| 7/1/2028 and after    | 2.0%      |

**SOCIAL SECURITY WAGE BASE INCREASES:** 3.00% per annum.





## SCHEDULE D – ACTUARIAL ASSUMPTIONS AND METHODS

**SEPARATIONS FROM ACTIVE SERVICE OTHER THAN RETIREMENT AND DEATH:**  
Representative values of the assumed annual rates of separation before service retirement are as follows:

| GENERAL EMPLOYEES |                        |                 |                |                 |             |
|-------------------|------------------------|-----------------|----------------|-----------------|-------------|
| Age               | Withdrawal and Vesting |                 |                |                 | Disability* |
|                   | Male                   |                 | Female         |                 |             |
|                   | 0 – 4<br>years         | 5 – 24<br>years | 0 – 4<br>years | 5 – 24<br>years |             |
| 20                | 14.00%                 | 12.00%          | 30.00%         | 15.00%          | 0.01%       |
| 25                | 14.00                  | 12.00           | 20.00          | 13.00           | 0.01        |
| 30                | 11.00                  | 8.50            | 15.00          | 10.00           | 0.01        |
| 35                | 8.50                   | 6.50            | 12.50          | 10.00           | 0.02        |
| 40                | 7.50                   | 5.00            | 10.00          | 8.00            | 0.05        |
| 45                | 6.75                   | 4.50            | 9.00           | 6.50            | 0.08        |
| 50                | 6.75                   | 4.50            | 8.50           | 5.00            | 0.09        |
| 55                | 6.50                   | 0.00            | 8.00           | 0.00            | 0.12        |
| 60                | 7.00                   | 0.00            | 9.00           | 0.00            | 0.14        |
| 65                | 9.50                   | 0.00            | 9.00           | 0.00            | 0.11        |
| 70                | 13.00                  | 0.00            | 9.00           | 0.00            | 0.08        |
| 75                | 0.00                   | 0.00            | 0.00           | 0.00            | 0.08        |

| POLICE AND FIRE |                        |              |             |
|-----------------|------------------------|--------------|-------------|
| Age             | Withdrawal and Vesting |              | Disability* |
|                 | 0 – 4 years            | 5 – 24 years |             |
| 20              | 5.00%                  | 5.00%        | 0.10%       |
| 25              | 5.00                   | 5.00         | 0.10        |
| 30              | 4.00                   | 3.50         | 0.12        |
| 35              | 3.75                   | 2.00         | 0.12        |
| 40              | 2.50                   | 1.50         | 0.21        |
| 45              | 2.50                   | 1.70         | 0.38        |
| 50              | 2.50                   | 2.50         | 0.45        |
| 55              | 3.50                   | 0.00         | 0.25        |
| 60              | 3.50                   | 0.00         | 0.35        |
| 65              | 0.00                   | 0.00         | 0.40        |

\* Disability rates for General Employees are assumed to be 50% Service related and 50% Non-Service related. Disability rates for Police and Fire are assumed to be 100% Service related.





## SCHEDULE D – ACTUARIAL ASSUMPTIONS AND METHODS

**RETIREMENTS FROM ACTIVE SERVICE:** Representative values of the assumed annual rates of retirement are as follows:

| GENERAL EMPLOYEES COVERED BY SOCIAL SECURITY |                  |        |        |        |        |        |        |        |
|----------------------------------------------|------------------|--------|--------|--------|--------|--------|--------|--------|
| Age                                          | Years of Service |        |        |        |        |        |        |        |
|                                              | 5                | 10     | 15     | 20     | 25     | 30     | 35     | 40     |
| 45                                           |                  |        |        |        | 18.40% | 17.60% | 19.60% | 19.60% |
| 50                                           |                  |        |        |        | 8.80   | 17.60  | 19.60  | 19.60  |
| 55                                           | 6.30%            | 6.30%  | 4.40%  | 9.90%  | 8.80   | 12.80  | 19.60  | 19.60  |
| 60                                           | 9.70             | 6.50   | 5.96   | 6.97   | 10.92  | 7.64   | 7.64   | 7.64   |
| 65                                           | 17.70            | 11.86  | 14.03  | 17.95  | 21.13  | 18.54  | 19.05  | 19.05  |
| 70                                           | 13.20            | 13.20  | 16.98  | 20.62  | 22.94  | 23.79  | 29.40  | 30.28  |
| 75                                           | 100.00           | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |

| GENERAL EMPLOYEES NOT COVERED BY SOCIAL SECURITY |                  |        |        |        |        |        |        |        |
|--------------------------------------------------|------------------|--------|--------|--------|--------|--------|--------|--------|
| Age                                              | Years of Service |        |        |        |        |        |        |        |
|                                                  | 5                | 10     | 15     | 20     | 25     | 30     | 35     | 40     |
| 45                                               |                  |        |        |        | 7.30%  | 14.60% | 17.20% | 17.20% |
| 50                                               |                  |        |        |        | 7.30   | 9.70   | 17.20  | 17.20  |
| 55                                               | 3.60%            | 3.60%  | 5.20%  | 5.40%  | 6.70   | 11.70  | 17.20  | 17.20  |
| 60                                               | 3.60             | 2.41   | 5.29   | 6.97   | 7.50   | 9.78   | 9.78   | 9.78   |
| 65                                               | 12.00            | 8.04   | 10.43  | 13.69  | 16.98  | 11.32  | 18.44  | 18.44  |
| 70                                               | 8.60             | 8.60   | 17.06  | 18.73  | 19.35  | 18.83  | 27.97  | 30.39  |
| 75                                               | 100.00           | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |

| POLICE AND FIRE COVERED BY SOCIAL SECURITY |                  |        |        |        |        |        |        |
|--------------------------------------------|------------------|--------|--------|--------|--------|--------|--------|
| Age                                        | Years of Service |        |        |        |        |        |        |
|                                            | 5                | 10     | 15     | 20     | 25     | 30     | 35     |
| 45                                         |                  |        |        |        | 13.00% | 19.60% | 19.60% |
| 50                                         |                  |        |        |        | 17.40  | 8.71   | 8.71   |
| 55                                         | 2.60%            | 1.74%  | 3.82%  | 5.63%  | 29.21  | 14.61  | 18.02  |
| 60                                         | 4.90             | 3.28   | 12.70  | 14.25  | 28.98  | 20.16  | 21.80  |
| 65                                         | 100.00           | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |

| POLICE AND FIRE NOT COVERED BY SOCIAL SECURITY |                  |        |        |        |        |        |        |
|------------------------------------------------|------------------|--------|--------|--------|--------|--------|--------|
| Age                                            | Years of Service |        |        |        |        |        |        |
|                                                | 5                | 10     | 15     | 20     | 25     | 30     | 35     |
| 45                                             |                  |        |        |        | 22.00% | 17.60% | 17.60% |
| 50                                             |                  |        |        |        | 22.30  | 11.79  | 11.79  |
| 55                                             | 3.80%            | 2.55%  | 4.49%  | 4.96%  | 13.80  | 11.79  | 17.60  |
| 60                                             | 2.90             | 1.94   | 3.15   | 7.17   | 17.29  | 21.67  | 22.57  |
| 65                                             | 100.00           | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |





## SCHEDULE D – ACTUARIAL ASSUMPTIONS AND METHODS

**DROP ELECTION:** 33% of eligible members are assumed to enter DROP. 33% of members who elect DROP are assumed to retire after 2 years, 33% are assumed to retire after 3 years, and 33% are assumed to retire after 4 years. No DROP elections are assumed for members with less than 10 years of service. No DROP elections are assumed for Police and Fire after age 61 or for General Employees after age 66.

**MORTALITY:** The Pub-2010 Mortality Tables set-forward one year (except Active Employees) and projected generationally with scale MP-2021:

### General Employees

- Service Retirees: General, Healthy Retiree Mortality Table.
- Disabled Retirees: General, Disabled Retiree Mortality Table.
- Beneficiaries: General, Contingent Annuitant Mortality Table.
- Active Employees: General, Employee Mortality Table.

### Policemen and Firemen

- Service Retirees: Public Safety, Healthy Retiree Mortality Table.
- Disabled Retirees: Public Safety, Disabled Retiree Mortality Table.
- Beneficiaries: Public Safety, Contingent Annuitant Mortality Table.
- Active Employees: Public Safety, Employee Mortality Table.

In our opinion, the generational projection of the mortality rates with scale MP-2021 provide a sufficient margin in the assumed rates of mortality to allow for additional improvement in mortality experience.

**ASSET METHOD:** Actuarial Value, as developed in Schedule B. The actuarial value of assets recognizes 20% of any difference between actual and expected investment income (gain/loss) in the valuation year and 20% of any previous years' unrecognized investment gains/losses. In addition, the actuarial value of assets cannot be less than 80% or more than 120% of the market value of assets.

**VALUATION METHOD:** Entry Age Normal Cost method. See Schedule E for a brief description.

**SPOUSES:** For members who have elected spouse coverage, husbands are assumed to be two years older than their wives.

**PERCENT MARRIED:** 80% of active members are assumed to be married.

**LOAD:** For those members who retired under and joint & survivor option and have no reported information for a prospective beneficiary, a probabilistic factor was applied to the reversionary portion of the liability. The factor measures the survivorship of the assumed spouse (with men three years older than women) from the date of retirement to the valuation date, based on the assumptions for death after retirement.





## SCHEDULE E – ACTUARIAL COST METHOD

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The valuation is prepared on the projected benefit basis, which is used to determine the present value of each member's expected benefit payable at retirement, disability or death. The calculations are based on the member's age, years of service, sex, compensation, expected future salary increases, and an assumed future investment rate of return (currently 7.00%). The calculations consider the probability of a member's death or termination of employment prior to becoming eligible for a benefit and the probability of the member terminating with a service, disability, or survivor's benefit. The present value of the expected benefits payable to active members is added to the present value of the expected future payments to current benefit recipients to obtain the present value of all expected benefits payable to the present group of members and survivors.

The employer contributions required to support the benefits of MERS are determined following a level funding approach and consist of a normal contribution and an unfunded actuarial accrued liability contribution.

The normal contribution is determined using the "entry age normal" method. Under this method, a calculation is made for pension benefits to determine the uniform and constant percentage rate of employer contribution which, if applied to the compensation of the average new member during the entire period of his anticipated covered service, would be required in addition to the contributions of the member to meet the cost of all benefits payable on his behalf.

The unfunded actuarial accrued liability is determined by subtracting the current assets and the present value of prospective employer normal contributions and member contributions from the present value of expected benefits to be paid from the MERS. The unfunded actuarial accrued liability contribution amortizes the balance of the unfunded actuarial accrued liability over a period of years from the valuation date.





# SCHEDULE F – MAIN BENEFIT AND CONTRIBUTION PROVISIONS

## MEMBERSHIP

Municipalities may designate which departments (including elective officers if so specified) are to be covered under the Municipal Employees Retirement System. This designation may be the result of collective bargaining. Only employees covered under the State Teachers Retirement System may not be included. There are no minimum age or service requirements. Membership is mandatory for all regular full-time employees of participating departments except Police and Fire hired after age 60.

## DEFINITIONS

|                            |                                                     |
|----------------------------|-----------------------------------------------------|
| Average Final Compensation | Average of the three highest paid years of service. |
| Normal Form of Benefit     | Life annuity.                                       |
| Year's Breakpoint          | For 2023 valuation, the breakpoint is \$98,623.     |

## BENEFITS

### Service Retirement Allowance

|                         |                                                                                                                                                                                   |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Condition for Allowance | Age 55 and 5 years of continuous service, or 15 years of active aggregate service, or 25 years of aggregate service. Compulsory retirement at age 65 for police and fire members. |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                     |                                                                                                      |
|---------------------|------------------------------------------------------------------------------------------------------|
| Amount of Allowance | For members not covered by Social Security: 2% of average final compensation times years of service. |
|---------------------|------------------------------------------------------------------------------------------------------|

For members covered by Social Security: 1-1/2% of the average final compensation not in excess of the year's breakpoint plus 2% of average final compensation in excess of the year's breakpoint, times years of service.

The benefit formula multiplier will increase to 2.2% (1.7% for Social Security covered eligible participants) based on the following eligibility:

- General Employees: Beginning for service at age 60 with at least 30 years of service
- Police and Fire: Beginning for service at age 55 with at least 27 years of service

The maximum benefit is 100% of average final compensation and the minimum benefit is \$1,000 annually. Both the minimum and the maximum include Workers Compensation and Social Security benefits.





## SCHEDULE F – MAIN BENEFIT AND CONTRIBUTION PROVISIONS

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If any member covered by Social Security retires before age 62, his/her benefit until he/she reaches age 62 or receives a Social Security disability award is computed as if he/she were not under Social Security.

### Non-Service Connected Disability Retirement Allowance

|                         |                                                                                                                                      |
|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| Condition for Allowance | 10 years of service and permanently and totally disabled from engaging in any gainful employment in the service of the Municipality. |
| Amount of Allowance     | Calculated as a service retirement allowance based on compensation and service to the date of the disability.                        |

### Service Connected Disability

|                         |                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Condition for Allowance | Totally and permanently disabled from engaging in any gainful employment in the service of the Municipality provided such disability has arisen out of and in the course of his/her employment with the Municipality. Disability due to hypertension or heart disease, in the case of firemen and policemen, is presumed to have been suffered in the line of duty. |
| Amount of Allowance     | Calculated as a service retirement allowance based on compensation and service to the date of the disability with a minimum benefit (including Worker's Compensation benefits) of 50% of compensation at the time of the disability.                                                                                                                                |

### Vesting Retirement Allowance

|                         |                                                                                                                                                                                                                                             |
|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Condition for Allowance | 5 years of continuous or 15 years of active aggregate service.                                                                                                                                                                              |
| Amount of Allowance     | Calculated as a service retirement allowance on the basis of average final compensation and service to the date of termination. Deferred to normal retirement age, or an actuarially reduced allowance may begin at the time of separation. |





## SCHEDULE F – MAIN BENEFIT AND CONTRIBUTION PROVISIONS

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### Death Benefit

Condition for Benefit                      Eligible for service, disability retirement, or vested allowance, and married for at least 12 months preceding death.

Amount of Benefit                      Computed on the basis of the member's average final compensation and creditable service at date of death, payable to the spouse. Benefit is equal to 50% of the average of the life annuity allowance and the reduced 50% joint and survivor allowance.

Return of Deductions                      Upon the withdrawal of a member the amount of his accumulated deductions is payable to him/her on demand, with 5% interest from July 1, 1983.

Optional Benefits                      Prior to the retirement, a member may elect to convert his retirement allowance into a benefit of equivalent actuarial value in accordance with one of the optional forms described below:

1. A reduced retirement allowance payable during his life with the provision that after his death the beneficiary designated by him at the time of his retirement; or
2. A reduced retirement allowance payable during his life with the provision that after his death an allowance of one half of his reduced allowance will be continued for life to the beneficiary designated by him at the time of his retirement;
3. A reduced retirement allowance payable during his life with a guarantee of 120 or 240 monthly payments to the member or his designated beneficiary.





## SCHEDULE F – MAIN BENEFIT AND CONTRIBUTION PROVISIONS

### Cost-of-Living Adjustment

For those retired prior to January 1, 2002:

- (i) The benefits of disabled retirees, service retirees who have reached age 65, and beneficiaries of deceased retirees who would have reached age 65 are adjusted each July 1. The difference between the actual annual yield of the actuarial value of assets on a calendar year basis to a 6% yield is calculated. This difference is the adjustment applied the following July 1. The minimum adjustment is 3% and the maximum is 5%.
- (ii) The benefits for all others on the roll are adjusted on January 1, 2002 and on each subsequent July 1. The amount of each adjustment is 2.5%.

For those retiring on or after January 1, 2002 and before July 1, 2025, benefits are adjusted each July 1. The adjustment is 60% of the annual increase in the CPI up to 6%. The minimum annual COLA is 2.5%; the maximum is 6%.

A phase out the COLA floor from the existing 2.5% guaranteed minimum to zero over 5-years as follows:

- For those retiring between 7/1/2025 and 6/30/2026 – MERS COLA Minimum = 2.0%
- For those retiring between 7/1/2026 and 6/30/2027 – MERS COLA Minimum = 1.5%
- For those retiring between 7/1/2027 and 6/30/2028 – MERS COLA Minimum = 1.0%
- For those retiring between 7/1/2028 and 6/30/2029 – MERS COLA Minimum = 0.5%
- For those retiring on or after 7/1/2029 – MERS COLA Minimum = 0%

For years in which inflation (as measured by the CPI-W) increases by 2% or less, the MERS COLA will track inflation directly. For those years in which inflation increases by 2% or more, the COLA will be 60% of the annual increase in the CPI up to 6% plus 75% of the annual increase in the CPI above 6% and capped at a 7.5%





## SCHEDULE F – MAIN BENEFIT AND CONTRIBUTION PROVISIONS

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### Deferred Retirement Option Plan (DROP)

A DROP plan (capped at 5 years of participation within the DROP) will be offered based on the following eligibility:

#### General Employees Eligibility:

- at age 60 with 30 years of service, or
- at age 62 with 5 years.

#### Police and Fire Eligibility:

- at age 55 with 25 years,
- at age 57 with 5 years, or
- at any age with 30 years.

Upon entering DROP, the member contribution rate is reduced by half. After 24 months of DROP participation, the member contribution rate is reduced to 0%.

Beginning annually at the 2nd anniversary of the member's DROP entry, the DROP account is credited with interest at a rate not to exceed 4%. Interest is also credited at the 3rd, 4th, and 5th anniversary date of DROP entry.

Pension amount will not increase with annual COLAs while participating in DROP. Once member exits DROP, future COLAs will be determined based on the provisions in effect at the time the member entered the DROP.





## SCHEDULE F – MAIN BENEFIT AND CONTRIBUTION PROVISIONS

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### CONTRIBUTIONS

#### By Members

For members not covered by Social Security: 5% of compensation.

For members covered by the Social Security: 2-1/4% of compensation up to the Social Security taxable wage base plus 5% of compensation, if any, in excess of such base.

Effective July 1, 2019, member contribution rates are set to increase by 0.50% of compensation each year for six years.

#### By Municipalities

Participating Municipalities make annual contributions consisting of a normal cost contribution, a contribution for the amortization of the net unfunded actuarial accrued liability and a prior service amortization payment which covers the liabilities of the System not met by member contributions.

Employer Contribution Rates for fiscal year ending June 30, 2020 apply a 5-year contribution rate smoothing and are anticipated to increase by at least 1.0% of payroll per year until the full funding rates are achieved in fiscal year 2024.





## SCHEDULE G – DETAILED TABULATION OF DATA

| Total Active Members as of June 30, 2025<br>Tabulated by Attained Ages and Years of Service |                  |              |              |              |            |            |            |               |                       |
|---------------------------------------------------------------------------------------------|------------------|--------------|--------------|--------------|------------|------------|------------|---------------|-----------------------|
| Age                                                                                         | Years of Service |              |              |              |            |            |            | Total         |                       |
|                                                                                             | 0 to 4           | 5 to 9       | 10 to 14     | 15 to 19     | 20 to 24   | 25 to 30   | 30 & Up    | No.           | Payroll               |
| Under 25                                                                                    | 327              | 2            |              |              |            |            |            | 329           | \$ 15,387,982         |
| 25 to 29                                                                                    | 797              | 106          | 1            |              |            |            |            | 904           | 60,779,191            |
| 30 to 34                                                                                    | 736              | 300          | 73           | 1            |            |            |            | 1,110         | 85,079,241            |
| 35 to 39                                                                                    | 658              | 320          | 242          | 68           | 4          |            |            | 1,292         | 104,429,390           |
| 40 to 44                                                                                    | 517              | 259          | 204          | 198          | 39         | 3          |            | 1,220         | 97,871,049            |
| 45 to 49                                                                                    | 449              | 228          | 146          | 166          | 146        | 28         |            | 1,163         | 91,961,443            |
| 50 to 54                                                                                    | 420              | 233          | 123          | 131          | 132        | 72         | 16         | 1,127         | 86,319,869            |
| 55 to 59                                                                                    | 416              | 304          | 172          | 202          | 120        | 103        | 64         | 1,381         | 103,346,754           |
| 60 to 64                                                                                    | 281              | 206          | 179          | 139          | 126        | 105        | 65         | 1,101         | 76,010,888            |
| 65 to 69                                                                                    | 114              | 89           | 75           | 65           | 80         | 53         | 58         | 534           | 35,269,208            |
| 70 & Up                                                                                     | 49               | 36           | 28           | 31           | 38         | 34         | 39         | 255           | 16,270,157            |
| <b>Total</b>                                                                                | <b>4,764</b>     | <b>2,083</b> | <b>1,243</b> | <b>1,001</b> | <b>685</b> | <b>398</b> | <b>242</b> | <b>10,416</b> | <b>\$ 772,725,172</b> |

Average Age: 46.2 years

Average Service: 9.0 years

Average Pay: \$74,186





## SCHEDULE G – DETAILED TABULATION OF DATA

| Active Members as of June 30, 2025<br>Tabulated by Attained Ages and Years of Service |                  |        |          |          |          |          |         |       |                       |
|---------------------------------------------------------------------------------------|------------------|--------|----------|----------|----------|----------|---------|-------|-----------------------|
| GENERAL EMPLOYEES WITH SOCIAL SECURITY                                                |                  |        |          |          |          |          |         |       |                       |
| Age                                                                                   | Years of Service |        |          |          |          |          |         | Total |                       |
|                                                                                       | 0 to 4           | 5 to 9 | 10 to 14 | 15 to 19 | 20 to 24 | 25 to 30 | 30 & Up | No.   | Payroll               |
| Under 25                                                                              | 184              | 2      |          |          |          |          |         | 186   | \$ 6,813,578          |
| 25 to 29                                                                              | 363              | 34     |          |          |          |          |         | 397   | 18,759,529            |
| 30 to 34                                                                              | 376              | 78     | 20       |          |          |          |         | 474   | 25,895,924            |
| 35 to 39                                                                              | 369              | 115    | 58       | 21       | 3        |          |         | 566   | 32,693,709            |
| 40 to 44                                                                              | 333              | 122    | 69       | 34       | 14       | 3        |         | 575   | 34,950,037            |
| 45 to 49                                                                              | 310              | 136    | 72       | 35       | 44       | 12       |         | 609   | 36,896,400            |
| 50 to 54                                                                              | 306              | 165    | 86       | 59       | 50       | 20       | 3       | 689   | 42,734,674            |
| 55 to 59                                                                              | 313              | 211    | 129      | 120      | 46       | 43       | 30      | 892   | 55,318,595            |
| 60 to 64                                                                              | 215              | 149    | 115      | 79       | 68       | 53       | 32      | 711   | 43,579,438            |
| 65 to 69                                                                              | 85               | 59     | 49       | 42       | 46       | 31       | 31      | 343   | 21,698,347            |
| 70 & Up                                                                               | 42               | 23     | 18       | 18       | 19       | 17       | 28      | 165   | 9,516,470             |
| <b>Total</b>                                                                          | 2,896            | 1,094  | 616      | 408      | 290      | 179      | 124     | 5,607 | <b>\$ 328,856,701</b> |

Average Age: 48.1 years

Average Service: 8.0 years

Average Pay: \$58,651





## SCHEDULE G – DETAILED TABULATION OF DATA

| Active Members as of June 30, 2025<br>Tabulated by Attained Ages and Years of Service |                  |            |            |            |            |            |           |              |                       |
|---------------------------------------------------------------------------------------|------------------|------------|------------|------------|------------|------------|-----------|--------------|-----------------------|
| GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY                                             |                  |            |            |            |            |            |           |              |                       |
| Age                                                                                   | Years of Service |            |            |            |            |            |           | Total        |                       |
|                                                                                       | 0 to 4           | 5 to 9     | 10 to 14   | 15 to 19   | 20 to 24   | 25 to 30   | 30 & Up   | No.          | Payroll               |
| Under 25                                                                              | 54               |            |            |            |            |            |           | 54           | \$ 2,111,672          |
| 25 to 29                                                                              | 176              | 19         |            |            |            |            |           | 195          | 9,648,355             |
| 30 to 34                                                                              | 160              | 58         | 19         | 1          |            |            |           | 238          | 13,934,568            |
| 35 to 39                                                                              | 173              | 63         | 35         | 10         | 1          |            |           | 282          | 17,222,207            |
| 40 to 44                                                                              | 133              | 67         | 62         | 48         | 13         |            |           | 323          | 20,542,223            |
| 45 to 49                                                                              | 109              | 60         | 36         | 53         | 34         | 7          |           | 299          | 19,876,335            |
| 50 to 54                                                                              | 84               | 51         | 29         | 28         | 25         | 26         | 7         | 250          | 17,148,541            |
| 55 to 59                                                                              | 84               | 60         | 29         | 51         | 46         | 27         | 20        | 317          | 22,909,055            |
| 60 to 64                                                                              | 61               | 51         | 53         | 45         | 47         | 38         | 19        | 314          | 21,585,197            |
| 65 to 69                                                                              | 28               | 27         | 26         | 22         | 31         | 20         | 22        | 176          | 11,415,254            |
| 70 & Up                                                                               | 7                | 13         | 10         | 11         | 19         | 17         | 11        | 88           | 6,466,706             |
| <b>Total</b>                                                                          | <b>1,069</b>     | <b>469</b> | <b>299</b> | <b>269</b> | <b>216</b> | <b>135</b> | <b>79</b> | <b>2,536</b> | <b>\$ 162,860,113</b> |

:

Average Age: 47.7 years

Average Service: 10.2 years

Average Pay: \$64,219





## SCHEDULE G – DETAILED TABULATION OF DATA

| Active Members as of June 30, 2025<br>Tabulated by Attained Ages and Years of Service |                  |        |          |          |          |          |         |       |                      |
|---------------------------------------------------------------------------------------|------------------|--------|----------|----------|----------|----------|---------|-------|----------------------|
| POLICE AND FIRE WITH SOCIAL SECURITY                                                  |                  |        |          |          |          |          |         |       |                      |
| Age                                                                                   | Years of Service |        |          |          |          |          |         | Total |                      |
|                                                                                       | 0 to 4           | 5 to 9 | 10 to 14 | 15 to 19 | 20 to 24 | 25 to 30 | 30 & Up | No.   | Payroll              |
| Under 25                                                                              | 32               |        |          |          |          |          |         | 32    | \$ 2,150,550         |
| 25 to 29                                                                              | 45               | 8      | 1        |          |          |          |         | 54    | 5,703,655            |
| 30 to 34                                                                              | 39               | 25     | 8        |          |          |          |         | 72    | 7,863,916            |
| 35 to 39                                                                              | 26               | 17     | 26       | 9        |          |          |         | 78    | 9,446,270            |
| 40 to 44                                                                              | 13               | 14     | 19       | 26       | 4        |          |         | 76    | 9,731,140            |
| 45 to 49                                                                              | 12               | 3      | 9        | 8        | 14       | 1        |         | 47    | 5,898,632            |
| 50 to 54                                                                              | 17               | 5      | 6        | 8        | 16       | 6        | 1       | 59    | 7,647,474            |
| 55 to 59                                                                              | 13               | 15     | 5        | 6        | 4        | 5        | 1       | 49    | 6,641,728            |
| 60 to 64                                                                              | 3                | 4      | 6        | 8        | 2        | 1        | 2       | 26    | 3,684,804            |
| 65 to 69                                                                              | 1                | 1      |          |          | 1        | 1        |         | 4     | 555,690              |
| 70 & Up                                                                               |                  |        |          | 1        |          |          |         | 1     | 124,543              |
| <b>Total</b>                                                                          | 201              | 92     | 80       | 66       | 41       | 14       | 4       | 498   | <b>\$ 59,448,402</b> |

Average Age: 41.4 years

Average Service: 9.5 years

Average Pay: \$119,374





## SCHEDULE G – DETAILED TABULATION OF DATA

| Active Members as of June 30, 2025<br>Tabulated by Attained Ages and Years of Service |                  |            |            |            |            |           |           |              |                       |
|---------------------------------------------------------------------------------------|------------------|------------|------------|------------|------------|-----------|-----------|--------------|-----------------------|
| POLICE AND FIRE WITHOUT SOCIAL SECURITY                                               |                  |            |            |            |            |           |           |              |                       |
| Age                                                                                   | Years of Service |            |            |            |            |           |           | Total        |                       |
|                                                                                       | 0 to 4           | 5 to 9     | 10 to 14   | 15 to 19   | 20 to 24   | 25 to 30  | 30 & Up   | No.          | Payroll               |
| Under 25                                                                              | 57               |            |            |            |            |           |           | 57           | \$ 4,312,182          |
| 25 to 29                                                                              | 213              | 45         |            |            |            |           |           | 258          | 26,667,652            |
| 30 to 34                                                                              | 161              | 139        | 26         |            |            |           |           | 326          | 37,384,833            |
| 35 to 39                                                                              | 90               | 125        | 123        | 28         |            |           |           | 366          | 45,067,204            |
| 40 to 44                                                                              | 38               | 56         | 54         | 90         | 8          |           |           | 246          | 32,647,649            |
| 45 to 49                                                                              | 18               | 29         | 29         | 70         | 54         | 8         |           | 208          | 29,290,076            |
| 50 to 54                                                                              | 13               | 12         | 2          | 36         | 41         | 20        | 5         | 129          | 18,789,180            |
| 55 to 59                                                                              | 6                | 18         | 9          | 25         | 24         | 28        | 13        | 123          | 18,477,376            |
| 60 to 64                                                                              | 2                | 2          | 5          | 7          | 9          | 13        | 12        | 50           | 7,161,449             |
| 65 to 69                                                                              |                  | 2          |            | 1          | 2          | 1         | 5         | 11           | 1,599,917             |
| 70 & Up                                                                               |                  |            |            | 1          |            |           |           | 1            | 162,438               |
| <b>Total</b>                                                                          | <b>598</b>       | <b>428</b> | <b>248</b> | <b>258</b> | <b>138</b> | <b>70</b> | <b>35</b> | <b>1,775</b> | <b>\$ 221,559,956</b> |

Average Age: 39.4 years

Average Service: 10.4 years

Average Pay: \$124,823





## SCHEDULE G – DETAILED TABULATION OF DATA

| Retirants & Beneficiaries as of June 30, 2025<br>Tabulated by Year of Retirement |              |                       |                         |
|----------------------------------------------------------------------------------|--------------|-----------------------|-------------------------|
| Year of Retirement                                                               | No.          | Total Annual Benefits | Average Monthly Benefit |
| 2025                                                                             | 344          | \$ 11,926,779         | \$ 2,889                |
| 2024                                                                             | 513          | 13,947,222            | 2,266                   |
| 2023                                                                             | 471          | 15,440,420            | 2,732                   |
| 2022                                                                             | 577          | 20,697,052            | 2,989                   |
| 2021                                                                             | 528          | 17,200,110            | 2,715                   |
| 2020                                                                             | 426          | 14,149,596            | 2,768                   |
| 2019                                                                             | 399          | 11,336,885            | 2,368                   |
| 2018                                                                             | 453          | 15,291,805            | 2,813                   |
| 2017                                                                             | 404          | 12,867,888            | 2,654                   |
| 2016                                                                             | 469          | 14,271,821            | 2,536                   |
| 2015                                                                             | 411          | 13,097,472            | 2,656                   |
| 2014                                                                             | 362          | 12,456,270            | 2,867                   |
| 2013                                                                             | 337          | 10,448,199            | 2,584                   |
| 2012                                                                             | 393          | 10,617,372            | 2,251                   |
| 2011                                                                             | 335          | 8,870,048             | 2,206                   |
| 2010                                                                             | 218          | 5,763,362             | 2,203                   |
| 2009                                                                             | 227          | 6,479,749             | 2,379                   |
| 2008                                                                             | 204          | 5,597,524             | 2,287                   |
| 2007                                                                             | 211          | 5,841,533             | 2,307                   |
| 2006                                                                             | 236          | 6,705,633             | 2,368                   |
| 2005                                                                             | 208          | 5,799,536             | 2,324                   |
| 2004                                                                             | 168          | 4,826,692             | 2,394                   |
| 2003                                                                             | 188          | 5,254,422             | 2,329                   |
| 2002                                                                             | 192          | 5,057,167             | 2,195                   |
| 2001                                                                             | 136          | 4,060,608             | 2,488                   |
| 2000                                                                             | 140          | 4,140,350             | 2,464                   |
| 1999                                                                             | 125          | 3,285,860             | 2,191                   |
| 1998                                                                             | 110          | 3,041,502             | 2,304                   |
| 1997                                                                             | 142          | 3,914,138             | 2,297                   |
| 1996                                                                             | 92           | 2,636,054             | 2,388                   |
| 1995                                                                             | 64           | 1,830,732             | 2,384                   |
| 1994                                                                             | 61           | 1,598,788             | 2,184                   |
| 1993                                                                             | 52           | 1,316,939             | 2,110                   |
| 1992                                                                             | 52           | 1,269,930             | 2,035                   |
| 1991                                                                             | 48           | 1,220,255             | 2,118                   |
| 1990                                                                             | 80           | 1,500,595             | 1,563                   |
| 1989                                                                             | 36           | 756,471               | 1,751                   |
| 1988                                                                             | 36           | 671,922               | 1,555                   |
| 1987 & Prior                                                                     | 158          | 1,971,519             | 1,040                   |
| <b>Total</b>                                                                     | <b>9,606</b> | <b>\$ 287,160,220</b> | <b>\$ 2,491</b>         |





## SCHEDULE G – DETAILED TABULATION OF DATA

| Schedule of Retired Members by Type of Benefit<br>Payable June 30, 2025 |                    |                    |                    |                   |              |               |               |               |
|-------------------------------------------------------------------------|--------------------|--------------------|--------------------|-------------------|--------------|---------------|---------------|---------------|
| Amount of<br>Monthly<br>Benefits                                        | Number<br>of Rets. | Ret.<br>Type<br>1* | Ret.<br>Type<br>2* | Ret<br>Type<br>3* | Life         | Option<br>1** | Option<br>2** | Option<br>3** |
| \$1 – \$300                                                             | 466                | 410                | 0                  | 56                | 347          | 42            | 56            | 21            |
| 301 – 600                                                               | 1,032              | 908                | 5                  | 119               | 730          | 150           | 103           | 49            |
| 601 – 900                                                               | 1,004              | 862                | 14                 | 128               | 710          | 115           | 142           | 37            |
| 901 – 1,200                                                             | 910                | 787                | 16                 | 107               | 619          | 124           | 129           | 38            |
| 1,201 – 1,500                                                           | 784                | 672                | 17                 | 95                | 511          | 121           | 123           | 29            |
| 1,501 – 1,800                                                           | 700                | 597                | 17                 | 86                | 459          | 104           | 112           | 25            |
| 1,801 – 2,100                                                           | 592                | 512                | 24                 | 56                | 363          | 96            | 114           | 19            |
| 2,101 – 2,400                                                           | 457                | 386                | 21                 | 50                | 298          | 59            | 90            | 10            |
| 2,401 – 2,700                                                           | 477                | 401                | 28                 | 48                | 274          | 72            | 116           | 15            |
| 2,701 – 3,000                                                           | 398                | 336                | 30                 | 32                | 228          | 63            | 92            | 15            |
| Over \$3,000                                                            | 2,786              | 2,391              | 262                | 133               | 1,321        | 575           | 807           | 83            |
| <b>Totals</b>                                                           | <b>9,606</b>       | <b>8,262</b>       | <b>434</b>         | <b>910</b>        | <b>5,860</b> | <b>1,521</b>  | <b>1,884</b>  | <b>341</b>    |

\* Type of Retirement

- 1 – Retirement for Age & Service
- 2 – Disability Retirement
- 3 – Survivor Payment

\*\*Option Selected

- Life – with return of contributions
- Opt. 1 – 100% Survivorship
- Opt. 2 – 50% Survivorship
- Opt. 3 – Years Certain & Life





## SCHEDULE G – DETAILED TABULATION OF DATA

| Retirants and Beneficiary Information as of June 30, 2025<br>Tabulated by Attained Ages |                    |                      |                       |                     |                             |                     |              |                      |
|-----------------------------------------------------------------------------------------|--------------------|----------------------|-----------------------|---------------------|-----------------------------|---------------------|--------------|----------------------|
| TOTAL MEMBERS                                                                           |                    |                      |                       |                     |                             |                     |              |                      |
| Attained Age                                                                            | Service Retirement |                      | Disability Retirement |                     | Survivors and Beneficiaries |                     | Totals       |                      |
|                                                                                         | No.                | Annual Benefits      | No.                   | Annual Benefits     | No.                         | Annual Benefits     | No.          | Annual Benefits      |
| Under 20                                                                                |                    |                      |                       |                     | 2                           | \$ 18,439           | 2            | \$ 18,439            |
| 20-24                                                                                   |                    |                      |                       |                     | 2                           | 52,628              | 2            | 52,628               |
| 25-29                                                                                   |                    |                      |                       |                     | 2                           | 14,062              | 2            | 14,062               |
| 30-34                                                                                   |                    |                      | 1                     | \$ 47,243           | 6                           | 84,341              | 7            | 131,584              |
| 35-39                                                                                   |                    |                      | 6                     | 358,027             | 6                           | 64,709              | 12           | 422,736              |
| 40-44                                                                                   | 103                | \$ 630,648           | 8                     | 384,544             | 9                           | 115,898             | 120          | 1,131,090            |
| 45-49                                                                                   | 98                 | 2,045,769            | 17                    | 797,965             | 13                          | 281,084             | 128          | 3,124,818            |
| 50-54                                                                                   | 224                | 9,068,108            | 32                    | 1,609,414           | 20                          | 493,424             | 276          | 11,170,946           |
| 55-59                                                                                   | 734                | 29,553,799           | 44                    | 2,208,181           | 46                          | 1,135,245           | 824          | 32,897,225           |
| 60-64                                                                                   | 1,073              | 39,382,092           | 60                    | 2,466,339           | 68                          | 1,409,495           | 1,201        | 43,257,926           |
| 65-69                                                                                   | 1,614              | 47,860,457           | 81                    | 3,480,475           | 117                         | 2,690,487           | 1,812        | 54,031,419           |
| 70-74                                                                                   | 1,595              | 46,328,115           | 58                    | 2,650,622           | 144                         | 3,025,838           | 1,797        | 52,004,575           |
| 75-79                                                                                   | 1,270              | 36,191,451           | 57                    | 2,546,983           | 152                         | 3,247,951           | 1,479        | 41,986,385           |
| 80-84                                                                                   | 817                | 20,834,609           | 44                    | 1,867,058           | 131                         | 2,916,358           | 992          | 25,618,025           |
| 85-89                                                                                   | 458                | 9,966,963            | 20                    | 644,139             | 95                          | 1,825,456           | 573          | 12,436,558           |
| 90-94                                                                                   | 199                | 4,882,614            | 4                     | 111,116             | 69                          | 1,439,743           | 272          | 6,433,473            |
| 95-99                                                                                   | 69                 | 1,626,167            | 2                     | 104,403             | 25                          | 434,120             | 96           | 2,164,690            |
| 100 & Over                                                                              | 8                  | 212,912              |                       |                     | 3                           | 50,729              | 11           | 263,641              |
| <b>Totals</b>                                                                           | <b>8,262</b>       | <b>\$248,583,704</b> | <b>434</b>            | <b>\$19,276,509</b> | <b>910</b>                  | <b>\$19,300,007</b> | <b>9,606</b> | <b>\$287,160,220</b> |

Average Age: 70.6 years





## SCHEDULE G – DETAILED TABULATION OF DATA

| Retirants and Beneficiary Information as of June 30, 2025<br>Tabulated by Attained Ages |                    |                     |                       |                    |                             |                    |              |                      |
|-----------------------------------------------------------------------------------------|--------------------|---------------------|-----------------------|--------------------|-----------------------------|--------------------|--------------|----------------------|
| GENERAL EMPLOYEES WITH SOCIAL SECURITY                                                  |                    |                     |                       |                    |                             |                    |              |                      |
| Attained Age                                                                            | Service Retirement |                     | Disability Retirement |                    | Survivors and Beneficiaries |                    | Totals       |                      |
|                                                                                         | No.                | Annual Benefits     | No.                   | Annual Benefits    | No.                         | Annual Benefits    | No.          | Annual Benefits      |
| Under 20                                                                                |                    |                     |                       |                    | 2                           | \$ 18,439          | 2            | \$ 18,439            |
| 20-24                                                                                   |                    |                     |                       |                    | 1                           | 24,018             | 1            | 24,018               |
| 25-29                                                                                   |                    |                     |                       |                    | 1                           | 2,730              | 1            | 2,730                |
| 30-34                                                                                   |                    |                     |                       |                    | 2                           | 21,631             | 2            | 21,631               |
| 35-39                                                                                   |                    |                     |                       |                    | 4                           | 24,075             | 4            | 24,075               |
| 40-44                                                                                   | 32                 | \$ 156,609          | 1                     | \$ 10,777          | 5                           | 65,940             | 38           | 233,326              |
| 45-49                                                                                   | 23                 | 275,783             | 2                     | 74,051             | 7                           | 116,912            | 32           | 466,746              |
| 50-54                                                                                   | 62                 | 1,210,353           | 8                     | 249,921            | 7                           | 77,129             | 77           | 1,537,403            |
| 55-59                                                                                   | 298                | 6,449,329           | 9                     | 305,993            | 21                          | 331,752            | 328          | 7,087,074            |
| 60-64                                                                                   | 549                | 12,092,758          | 18                    | 532,063            | 35                          | 513,754            | 602          | 13,138,575           |
| 65-69                                                                                   | 940                | 17,770,823          | 34                    | 1,025,129          | 66                          | 1,034,006          | 1,040        | 19,829,958           |
| 70-74                                                                                   | 942                | 19,733,672          | 22                    | 613,931            | 76                          | 1,278,974          | 1,040        | 21,626,577           |
| 75-79                                                                                   | 763                | 16,081,877          | 21                    | 621,759            | 76                          | 1,242,986          | 860          | 17,946,622           |
| 80-84                                                                                   | 472                | 9,490,442           | 22                    | 708,375            | 64                          | 1,059,976          | 558          | 11,258,793           |
| 85-89                                                                                   | 278                | 4,628,874           | 6                     | 146,015            | 51                          | 832,135            | 335          | 5,607,024            |
| 90-94                                                                                   | 114                | 2,152,275           |                       |                    | 31                          | 583,736            | 148          | 2,764,262            |
| 95-99                                                                                   | 37                 | 725,356             |                       |                    | 13                          | 212,113            | 50           | 937,469              |
| 100 & Over                                                                              | 6                  | 106,019             |                       |                    | 1                           | 5,759              | 7            | 111,778              |
| <b>Totals</b>                                                                           | <b>4,518</b>       | <b>\$90,868,906</b> | <b>144</b>            | <b>\$4,321,529</b> | <b>463</b>                  | <b>\$7,446,065</b> | <b>5,125</b> | <b>\$102,636,500</b> |

Average Age: 71.9 years





## SCHEDULE G – DETAILED TABULATION OF DATA

| Retirants and Beneficiary Information as of June 30, 2025<br>Tabulated by Attained Ages |                    |                     |                       |                    |                             |                    |              |                     |
|-----------------------------------------------------------------------------------------|--------------------|---------------------|-----------------------|--------------------|-----------------------------|--------------------|--------------|---------------------|
| GENERAL EMPLOYEES WITHOUT SOCIAL SECURITY                                               |                    |                     |                       |                    |                             |                    |              |                     |
| Attained Age                                                                            | Service Retirement |                     | Disability Retirement |                    | Survivors and Beneficiaries |                    | Totals       |                     |
|                                                                                         | No.                | Annual Benefits     | No.                   | Annual Benefits    | No.                         | Annual Benefits    | No.          | Annual Benefits     |
| Under 20                                                                                |                    |                     |                       |                    |                             |                    |              |                     |
| 20-24                                                                                   |                    |                     |                       |                    |                             |                    |              |                     |
| 25-29                                                                                   |                    |                     |                       |                    | 1                           | \$ 11,332          | 1            | \$ 11,332           |
| 30-34                                                                                   |                    |                     |                       |                    | 3                           | 54,065             | 3            | 54,065              |
| 35-39                                                                                   |                    |                     |                       |                    | 2                           | 40,634             | 2            | 40,634              |
| 40-44                                                                                   | 36                 | \$ 136,749          |                       |                    | 3                           | 31,202             | 39           | 167,951             |
| 45-49                                                                                   | 36                 | 290,761             | 3                     | \$ 89,396          | 2                           | 29,482             | 41           | 409,639             |
| 50-54                                                                                   | 59                 | 1,424,046           |                       |                    | 8                           | 124,214            | 67           | 1,548,260           |
| 55-59                                                                                   | 165                | 4,800,653           | 5                     | 138,928            | 11                          | 233,550            | 181          | 5,173,131           |
| 60-64                                                                                   | 253                | 7,957,598           | 19                    | 555,707            | 21                          | 410,561            | 293          | 8,923,866           |
| 65-69                                                                                   | 447                | 13,977,986          | 17                    | 525,448            | 33                          | 765,997            | 497          | 15,269,431          |
| 70-74                                                                                   | 498                | 14,648,911          | 12                    | 489,151            | 52                          | 1,132,199          | 562          | 16,270,261          |
| 75-79                                                                                   | 400                | 12,945,808          | 11                    | 375,907            | 58                          | 1,254,392          | 469          | 14,576,107          |
| 80-84                                                                                   | 294                | 8,105,337           | 10                    | 393,196            | 49                          | 1,113,335          | 353          | 9,611,868           |
| 85-89                                                                                   | 156                | 4,044,961           | 13                    | 435,992            | 33                          | 637,552            | 202          | 5,118,505           |
| 90-94                                                                                   | 74                 | 2,232,620           | 2                     | 36,266             | 34                          | 749,798            | 110          | 3,018,684           |
| 95-99                                                                                   | 32                 | 900,811             | 2                     | 104,403            | 10                          | 207,348            | 44           | 1,212,562           |
| 100 & Over                                                                              | 2                  | 106,893             |                       |                    | 2                           | 44,970             | 4            | 151,863             |
| <b>Totals</b>                                                                           | <b>2,452</b>       | <b>\$71,573,134</b> | <b>94</b>             | <b>\$3,144,394</b> | <b>322</b>                  | <b>\$6,840,631</b> | <b>2,868</b> | <b>\$81,558,159</b> |

Average Age: 72.1 years





## SCHEDULE G – DETAILED TABULATION OF DATA

| Retirants and Beneficiary Information as of June 30, 2025<br>Tabulated by Attained Ages |                    |                     |                       |                    |                             |                    |            |                     |
|-----------------------------------------------------------------------------------------|--------------------|---------------------|-----------------------|--------------------|-----------------------------|--------------------|------------|---------------------|
| POLICE AND FIRE WITH SOCIAL SECURITY                                                    |                    |                     |                       |                    |                             |                    |            |                     |
| Attained Age                                                                            | Service Retirement |                     | Disability Retirement |                    | Survivors and Beneficiaries |                    | Totals     |                     |
|                                                                                         | No.                | Annual Benefits     | No.                   | Annual Benefits    | No.                         | Annual Benefits    | No.        | Annual Benefits     |
| Under 20                                                                                |                    |                     |                       |                    |                             |                    |            |                     |
| 20-24                                                                                   |                    |                     |                       |                    |                             |                    |            |                     |
| 25-29                                                                                   |                    |                     |                       |                    |                             |                    |            |                     |
| 30-34                                                                                   |                    |                     |                       |                    | 1                           | \$ 8,645           | 1          | \$ 8,645            |
| 35-39                                                                                   |                    |                     | 2                     | \$ 154,507         |                             |                    | 2          | 154,507             |
| 40-44                                                                                   | 9                  | \$ 76,010           | 2                     | 101,709            | 1                           | 18,756             | 12         | 196,475             |
| 45-49                                                                                   | 8                  | 475,329             | 2                     | 91,674             | 1                           | 30,923             | 11         | 597,926             |
| 50-54                                                                                   | 15                 | 844,222             | 10                    | 586,609            |                             |                    | 25         | 1,430,831           |
| 55-59                                                                                   | 63                 | 3,728,697           | 5                     | 294,361            | 3                           | 38,444             | 71         | 4,061,502           |
| 60-64                                                                                   | 62                 | 3,557,288           | 6                     | 287,153            | 5                           | 251,307            | 73         | 4,095,748           |
| 65-69                                                                                   | 63                 | 3,232,904           | 8                     | 429,470            | 9                           | 361,871            | 80         | 4,024,245           |
| 70-74                                                                                   | 48                 | 2,872,682           | 7                     | 389,053            | 6                           | 238,496            | 61         | 3,500,231           |
| 75-79                                                                                   | 34                 | 1,924,267           | 10                    | 552,015            | 6                           | 207,497            | 50         | 2,683,779           |
| 80-84                                                                                   | 25                 | 1,418,904           | 2                     | 96,821             | 5                           | 225,437            | 32         | 1,741,162           |
| 85-89                                                                                   | 9                  | 336,597             |                       |                    | 4                           | 94,189             | 13         | 430,786             |
| 90-94                                                                                   | 2                  | 47,197              | 1                     | 41,335             | 2                           | 56,267             | 5          | 144,799             |
| 95-99                                                                                   |                    |                     |                       |                    |                             |                    |            |                     |
| 100 & Over                                                                              |                    |                     |                       |                    |                             |                    |            |                     |
| <b>Totals</b>                                                                           | <b>338</b>         | <b>\$18,514,097</b> | <b>55</b>             | <b>\$3,024,707</b> | <b>43</b>                   | <b>\$1,531,832</b> | <b>436</b> | <b>\$23,070,636</b> |

Average Age: 66.0 years





## SCHEDULE G – DETAILED TABULATION OF DATA

| Retirants and Beneficiary Information as of June 30, 2025<br>Tabulated by Attained Ages |                    |                     |                       |                    |                             |                    |              |                     |
|-----------------------------------------------------------------------------------------|--------------------|---------------------|-----------------------|--------------------|-----------------------------|--------------------|--------------|---------------------|
| POLICE AND FIRE WITHOUT SOCIAL SECURITY                                                 |                    |                     |                       |                    |                             |                    |              |                     |
| Attained Age                                                                            | Service Retirement |                     | Disability Retirement |                    | Survivors and Beneficiaries |                    | Totals       |                     |
|                                                                                         | No.                | Annual Benefits     | No.                   | Annual Benefits    | No.                         | Annual Benefits    | No.          | Annual Benefits     |
| Under 20                                                                                |                    |                     |                       |                    |                             |                    |              |                     |
| 20-24                                                                                   |                    |                     |                       |                    | 1                           | \$ 28,610          | 1            | \$ 28,610           |
| 25-29                                                                                   |                    |                     |                       |                    |                             |                    |              |                     |
| 30-34                                                                                   |                    |                     | 1                     | \$ 47,243          |                             |                    | 1            | 47,243              |
| 35-39                                                                                   |                    |                     | 4                     | 203,520            |                             |                    | 4            | 203,520             |
| 40-44                                                                                   | 26                 | \$ 261,280          | 5                     | 272,058            |                             |                    | 31           | 533,338             |
| 45-49                                                                                   | 31                 | 1,003,896           | 10                    | 542,844            | 3                           | 103,767            | 44           | 1,650,507           |
| 50-54                                                                                   | 88                 | 5,589,487           | 14                    | 772,884            | 5                           | 292,081            | 107          | 6,654,452           |
| 55-59                                                                                   | 208                | 14,575,120          | 25                    | 1,468,899          | 11                          | 531,499            | 244          | 16,575,518          |
| 60-64                                                                                   | 209                | 15,774,448          | 17                    | 1,091,416          | 7                           | 233,873            | 233          | 17,099,737          |
| 65-69                                                                                   | 164                | 12,878,744          | 22                    | 1,500,428          | 9                           | 528,613            | 195          | 14,907,785          |
| 70-74                                                                                   | 107                | 9,072,850           | 17                    | 1,158,487          | 10                          | 376,169            | 134          | 10,607,506          |
| 75-79                                                                                   | 73                 | 5,239,499           | 15                    | 997,302            | 12                          | 543,076            | 100          | 6,779,877           |
| 80-84                                                                                   | 26                 | 1,819,926           | 10                    | 668,666            | 13                          | 517,610            | 49           | 3,006,202           |
| 85-89                                                                                   | 15                 | 956,531             | 1                     | 62,132             | 7                           | 261,580            | 23           | 1,280,243           |
| 90-94                                                                                   | 7                  | 455,786             |                       |                    | 2                           | 49,942             | 9            | 505,728             |
| 95-99                                                                                   |                    |                     |                       |                    | 2                           | 14,659             | 2            | 14,659              |
| 100 & Over                                                                              |                    |                     |                       |                    |                             |                    |              |                     |
| <b>Totals</b>                                                                           | <b>954</b>         | <b>\$67,627,567</b> | <b>141</b>            | <b>\$8,785,879</b> | <b>82</b>                   | <b>\$3,481,479</b> | <b>1,177</b> | <b>\$79,894,925</b> |

Average Age: 63.6 years



## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code                                               | Town Name                  | Number of Actives |      | Salaries   |            | Average Age |      | Average Service |      |
|---------------------------------------------------------|----------------------------|-------------------|------|------------|------------|-------------|------|-----------------|------|
|                                                         |                            | 2024              | 2025 | 2024       | 2025       | 2024        | 2025 | 2024            | 2025 |
| <b><u>Police &amp; Fire Without Social Security</u></b> |                            |                   |      |            |            |             |      |                 |      |
| 2 P                                                     | Ansonia Police             | 44                | 45   | 4,942,699  | 5,606,886  | 39.9        | 39.0 | 11.1            | 11.1 |
| 14 F                                                    | Branford Fire              | 44                | 41   | 5,580,454  | 5,230,124  | 40.1        | 39.8 | 12.5            | 12.1 |
| 15 F                                                    | Bridgeport Fire            | 264               | 269  | 32,283,372 | 31,842,504 | 42.7        | 41.8 | 12.7            | 11.8 |
| 15 P                                                    | Bridgeport Police          | 291               | 333  | 48,271,556 | 47,052,383 | 42.8        | 41.7 | 12.4            | 11.0 |
| 44 F                                                    | East Haven Fire            | 48                | 48   | 5,724,446  | 5,961,344  | 35.3        | 35.1 | 7.9             | 7.9  |
| 44 P                                                    | East Haven Police          | 61                | 60   | 7,587,508  | 8,109,335  | 36.2        | 37.1 | 9.7             | 10.7 |
| 62 P                                                    | Hamden Police & Fire       | 138               | 146  | 17,156,226 | 18,997,214 | 37.2        | 37.7 | 7.0             | 7.6  |
| 77 F                                                    | Manchester Fire            | 108               | 114  | 11,835,898 | 13,119,421 | 38.0        | 38.0 | 8.3             | 8.5  |
| 89 F                                                    | New Britain Fire           | 107               | 113  | 12,577,112 | 14,005,966 | 41.4        | 41.5 | 12.8            | 12.8 |
| 89 P                                                    | New Britain Police         | 156               | 153  | 17,290,844 | 17,750,901 | 35.6        | 36.1 | 9.1             | 9.9  |
| 95 F                                                    | New London Fire            | 65                | 68   | 6,701,619  | 6,963,909  | 40.8        | 38.8 | 13.2            | 11.4 |
| 95 S                                                    | New London Fire Chief      | 0                 | 0    | 0          | 0          | 0.0         | 0.0  | 0.0             | 0.0  |
| 95 P                                                    | New London Police          | 67                | 64   | 7,585,843  | 7,727,278  | 37.5        | 38.6 | 8.9             | 9.6  |
| 124 P                                                   | Seymour Police             | 41                | 39   | 4,755,520  | 4,904,818  | 41.9        | 41.0 | 11.0            | 10.1 |
| 126 P                                                   | Shelton Police             | 52                | 45   | 6,874,606  | 6,486,123  | 43.6        | 42.3 | 13.5            | 11.7 |
| 131 P                                                   | Southington Police         | 76                | 70   | 9,611,768  | 9,062,317  | 39.6        | 39.3 | 9.7             | 9.8  |
| 137 P                                                   | Stonington Police          | 37                | 39   | 4,300,059  | 4,498,722  | 40.3        | 38.9 | 12.9            | 11.6 |
| 164 P                                                   | Windsor Police             | 54                | 52   | 6,267,304  | 5,904,581  | 35.2        | 35.4 | 7.9             | 8.1  |
| 370 F                                                   | West Haven Fire            | 45                | 47   | 4,109,660  | 5,058,536  | 34.0        | 34.4 | 5.3             | 5.9  |
| 371 F                                                   | West Shore Firefighters    | 29                | 29   | 3,149,370  | 3,277,594  | 40.2        | 41.1 | 11.5            | 12.0 |
|                                                         |                            |                   |      |            |            |             |      |                 |      |
| <b><u>Police &amp; Fire With Social Security</u></b>    |                            |                   |      |            |            |             |      |                 |      |
| 6 P                                                     | Beacon Falls Police        | 3                 | 3    | 391,880    | 386,593    | 45.3        | 46.3 | 8.3             | 9.3  |
| 33 P                                                    | Cromwell Police            | 28                | 31   | 3,427,506  | 3,579,903  | 38.0        | 39.6 | 9.5             | 9.5  |
| 37 P                                                    | Derby Police               | 35                | 31   | 4,436,553  | 4,120,240  | 39.5        | 38.7 | 11.7            | 12.0 |
| 46 P                                                    | Easton Police              | 13                | 12   | 1,673,688  | 1,465,973  | 52.7        | 51.8 | 17.6            | 12.4 |
| 78 F                                                    | Mansfield Firefighters/EMT | 20                | 25   | 2,175,249  | 2,434,506  | 40.5        | 38.9 | 7.6             | 7.0  |
| 82 P                                                    | Middlefield Police         | 0                 | 0    | 0          | 0          | 0.0         | 0.0  | 0.0             | 0.0  |
| 84 P                                                    | Milford Police             | 0                 | 0    | 0          | 0          | 0.0         | 0.0  | 0.0             | 0.0  |
| 85 P                                                    | Monroe Police              | 43                | 41   | 5,121,656  | 5,416,547  | 41.1        | 40.9 | 11.4            | 12.0 |
| 86 F                                                    | Montville Fire             | 14                | 16   | 1,376,954  | 1,450,138  | 40.0        | 40.8 | 3.9             | 5.2  |
| 86 P                                                    | Montville Police           | 29                | 29   | 3,275,549  | 3,638,503  | 37.5        | 38.5 | 9.5             | 10.5 |
| 91 P                                                    | New Fairfield Police       | 7                 | 7    | 919,342    | 971,396    | 55.9        | 56.4 | 7.4             | 7.3  |
| 108 P                                                   | Oxford Police              | 18                | 16   | 1,754,781  | 1,599,238  | 51.1        | 51.5 | 7.4             | 8.6  |
| 111 P                                                   | Plymouth Police            | 24                | 24   | 3,239,573  | 3,213,617  | 41.8        | 42.7 | 10.4            | 11.1 |
| 116 P                                                   | Putnam Police              | 15                | 17   | 1,620,324  | 1,829,588  | 45.3        | 43.7 | 10.4            | 10.1 |
| 117 P                                                   | Redding Police             | 17                | 13   | 2,417,156  | 1,771,889  | 42.9        | 37.5 | 14.1            | 9.7  |
| 131 F                                                   | Southington Fire           | 38                | 38   | 4,092,720  | 5,025,296  | 40.9        | 38.8 | 11.2            | 8.7  |
| 152 F                                                   | Waterford Fire             | 15                | 18   | 1,465,605  | 1,792,907  | 37.1        | 34.1 | 8.1             | 6.1  |
| 152 P                                                   | Waterford Police           | 52                | 48   | 5,684,563  | 5,544,851  | 39.4        | 38.3 | 11.0            | 10.5 |
| 157 P                                                   | Weston Police              | 16                | 15   | 2,646,449  | 2,459,459  | 48.1        | 47.9 | 16.2            | 12.3 |
| 162 P                                                   | Winchester Police          | 17                | 21   | 2,017,560  | 2,388,818  | 45.5        | 43.3 | 9.9             | 6.7  |
| 164 F                                                   | Windsor Dog Warden         | 1                 | 1    | 79,492     | 83,314     | 39.0        | 40.0 | 5.0             | 6.0  |
| 165 P                                                   | Windsor Locks Police       | 30                | 29   | 4,636,762  | 4,459,440  | 52.0        | 51.7 | 9.7             | 10.1 |
| 167 P                                                   | Woodbridge Police          | 23                | 21   | 2,745,604  | 2,554,355  | 45.4        | 44.6 | 14.0            | 12.5 |
| 309 F                                                   | Cromwell Fire Distrct      | 28                | 34   | 1,954,720  | 2,330,825  | 35.9        | 33.2 | 3.7             | 3.6  |
| 312 F                                                   | Easton Firefighters        | 8                 | 8    | 825,619    | 931,006    | 46.3        | 47.3 | 14.5            | 15.5 |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code                                               | Town Name                                           | Number of Actives |      | Salaries   |            | Average Age |      | Average Service |      |
|---------------------------------------------------------|-----------------------------------------------------|-------------------|------|------------|------------|-------------|------|-----------------|------|
|                                                         |                                                     | 2024              | 2025 | 2024       | 2025       | 2024        | 2025 | 2024            | 2025 |
| <b><u>General Employees Without Social Security</u></b> |                                                     |                   |      |            |            |             |      |                 |      |
| 15 E                                                    | Bridgeport Education                                | 865               | 841  | 43,847,168 | 43,973,086 | 50.3        | 49.7 | 12.5            | 11.8 |
| 15 H                                                    | Bridgeport H.D.A                                    | 4                 | 3    | 254,625    | 205,719    | 54.5        | 63.3 | 17.5            | 23.7 |
| 15 T                                                    | Bridgeport City                                     | 598               | 591  | 45,146,953 | 47,614,073 | 48.8        | 48.7 | 9.9             | 9.6  |
| 44 E                                                    | East Haven Education                                | 68                | 75   | 4,206,085  | 4,573,127  | 52.0        | 49.8 | 9.4             | 8.9  |
| 44 T                                                    | East Haven Town & Public Works                      | 79                | 78   | 5,861,339  | 6,060,481  | 48.7        | 49.1 | 9.1             | 9.5  |
| 89 E                                                    | New Britain Education                               | 636               | 576  | 30,354,686 | 27,986,674 | 43.8        | 44.1 | 8.4             | 8.8  |
| 89 T                                                    | New Britain City                                    | 305               | 274  | 23,841,254 | 22,199,669 | 46.0        | 45.1 | 11.0            | 9.6  |
| 93 W                                                    | Greater New Haven Water Pollution Control Authority | 62                | 60   | 6,627,675  | 6,915,289  | 52.9        | 53.0 | 10.6            | 10.3 |
| 753 D                                                   | Mattabassett District                               | 38                | 38   | 3,157,267  | 3,331,995  | 45.8        | 47.2 | 10.8            | 9.5  |
|                                                         |                                                     |                   |      |            |            |             |      |                 |      |
| <b><u>General Employees With Social Security</u></b>    |                                                     |                   |      |            |            |             |      |                 |      |
| 1 E                                                     | Andover Education                                   | 12                | 14   | 420,718    | 524,855    | 53.7        | 47.8 | 9.3             | 6.6  |
| 1 T                                                     | Andover Selectment                                  | 13                | 12   | 729,593    | 613,701    | 53.9        | 51.5 | 9.0             | 6.0  |
| 2 A                                                     | Ansonia HA                                          | 11                | 12   | 720,921    | 880,038    | 43.9        | 47.7 | 8.5             | 8.6  |
| 2 B                                                     | Ansonia Clerical                                    | 37                | 36   | 2,736,836  | 2,738,346  | 53.1        | 54.6 | 12.9            | 14.1 |
| 2 T                                                     | Ansonia Town                                        | 27                | 25   | 2,092,735  | 1,984,917  | 53.8        | 53.8 | 16.3            | 15.8 |
| 6 S                                                     | Beacon Falls Town                                   | 14                | 11   | 689,502    | 593,281    | 51.6        | 49.8 | 8.4             | 8.3  |
| 6 T                                                     | Beacon Falls Public Works                           | 9                 | 10   | 763,615    | 835,822    | 44.2        | 44.9 | 10.2            | 10.1 |
| 8 T                                                     | Bethany Public Works                                | 7                 | 7    | 519,935    | 565,657    | 47.6        | 48.6 | 8.7             | 9.7  |
| 10 T                                                    | Bethlehem Public Works                              | 3                 | 3    | 233,179    | 250,347    | 46.7        | 47.7 | 5.3             | 6.3  |
| 13 E                                                    | Bozrah Board of Education                           | 23                | 18   | 886,041    | 707,958    | 47.4        | 49.2 | 8.5             | 8.8  |
| 13 T                                                    | Bozrah Town                                         | 8                 | 8    | 455,573    | 462,765    | 56.3        | 57.3 | 12.8            | 13.8 |
| 14 E                                                    | Branford Education                                  | 225               | 215  | 8,665,384  | 9,038,369  | 47.8        | 48.3 | 7.2             | 7.4  |
| 14 T                                                    | Branford Selectman                                  | 136               | 150  | 9,672,449  | 11,101,957 | 48.1        | 46.3 | 10.8            | 8.8  |
| 15 A                                                    | Bridgeport HA                                       | 99                | 73   | 6,220,835  | 5,007,378  | 50.0        | 49.8 | 8.1             | 7.9  |
| 15 B                                                    | Bridgeport Port Authority                           | 0                 | 1    | 0          | 52,800     | 0.0         | 45.0 | 0.0             | 1.0  |
| 17 A                                                    | Bristol HA                                          | 27                | 30   | 1,827,455  | 2,120,057  | 50.6        | 49.7 | 10.0            | 9.2  |
| 22 T                                                    | Canterbury Town                                     | 12                | 14   | 674,528    | 769,843    | 52.4        | 50.4 | 7.6             | 7.3  |
| 23 A                                                    | Canton HA                                           | 0                 | 0    | 0          | 0          | 0.0         | 0.0  | 0.0             | 0.0  |
| 26 L                                                    | Chester Board of Education                          | 1                 | 2    | 32,050     | 54,408     | 49.0        | 44.5 | 14.0            | 8.0  |
| 27 B                                                    | Clinton Secretarial                                 | 27                | 26   | 1,587,880  | 1,565,339  | 53.4        | 53.2 | 10.7            | 10.1 |
| 27 S                                                    | Clinton Supervisory                                 | 12                | 13   | 1,119,332  | 1,300,205  | 60.3        | 60.5 | 11.2            | 11.3 |
| 27 T                                                    | Clinton Town                                        | 14                | 15   | 1,034,120  | 1,088,254  | 48.6        | 49.7 | 10.4            | 10.7 |
| 28 A                                                    | Colchester HA                                       | 0                 | 0    | 0          | 0          | 0.0         | 0.0  | 0.0             | 0.0  |
| 32 A                                                    | Coventry HA                                         | 5                 | 4    | 336,409    | 281,980    | 63.6        | 64.3 | 11.0            | 10.8 |
| 34 A                                                    | Danbury HA                                          | 46                | 47   | 2,956,932  | 2,983,151  | 48.4        | 45.9 | 8.5             | 6.6  |
| 35 A                                                    | Darien HA                                           | 0                 | 0    | 0          | 0          | 0.0         | 0.0  | 0.0             | 0.0  |
| 36 L                                                    | Deep River Board of Education                       | 2                 | 2    | 53,132     | 51,297     | 59.5        | 60.5 | 11.0            | 12.0 |
| 37 A                                                    | Derby HA                                            | 4                 | 3    | 160,072    | 152,659    | 51.5        | 49.0 | 1.5             | 1.0  |
| 41 T                                                    | East Haddam Town                                    | 3                 | 3    | 216,722    | 229,550    | 60.7        | 61.7 | 22.0            | 23.0 |
| 42 A                                                    | East Hampton HA                                     | 1                 | 1    | 71,858     | 77,812     | 36.0        | 37.0 | 1.0             | 2.0  |
| 43 A                                                    | East Hartford HA                                    | 26                | 21   | 1,671,965  | 1,537,988  | 46.2        | 47.6 | 10.1            | 11.1 |
| 48 E                                                    | Ellington Education                                 | 176               | 179  | 6,070,864  | 6,277,077  | 44.2        | 43.4 | 6.1             | 6.5  |
| 48 L                                                    | Ellington Lunch                                     | 10                | 10   | 256,621    | 211,301    | 49.6        | 52.1 | 9.7             | 10.5 |
| 48 T                                                    | Ellington Highway                                   | 6                 | 6    | 516,550    | 544,397    | 48.3        | 49.3 | 19.0            | 20.0 |
| 48 V                                                    | Ellington Van Drivers                               | 4                 | 4    | 109,438    | 115,275    | 47.3        | 50.0 | 4.5             | 2.8  |
| 49 A                                                    | Enfield HA                                          | 18                | 17   | 1,121,752  | 1,172,955  | 46.2        | 48.6 | 7.6             | 9.0  |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code | Town Name                             | Number of Actives |      | Salaries   |            | Average Age |      | Average Service |      |
|-----------|---------------------------------------|-------------------|------|------------|------------|-------------|------|-----------------|------|
|           |                                       | 2024              | 2025 | 2024       | 2025       | 2024        | 2025 | 2024            | 2025 |
| 50 L      | Essex Board of Education              | 3                 | 4    | 64,276     | 76,947     | 60.7        | 51.5 | 6.0             | 5.3  |
| 57 A      | Greenwich Ha                          | 42                | 42   | 3,712,653  | 4,049,909  | 52.3        | 52.3 | 12.5            | 12.7 |
| 58 E      | Griswold Education                    | 148               | 154  | 5,585,961  | 5,622,421  | 47.0        | 46.3 | 8.6             | 8.1  |
| 58 T      | Griswold Selectman                    | 30                | 27   | 1,665,552  | 1,661,383  | 52.6        | 52.4 | 8.5             | 8.4  |
| 59 A      | Groton Town HA                        | 2                 | 2    | 113,066    | 83,595     | 63.0        | 64.0 | 7.0             | 8.0  |
| 62 B      | Hamden Education                      | 47                | 48   | 3,743,877  | 4,159,047  | 51.2        | 51.3 | 7.3             | 8.0  |
| 62 E      | Hamden Board of Education             | 199               | 200  | 8,155,104  | 8,330,845  | 45.3        | 46.1 | 5.3             | 5.8  |
| 62 S      | Hamden Schools                        | 14                | 12   | 836,225    | 847,097    | 50.4        | 50.0 | 9.7             | 9.5  |
| 62 T      | Hamden Town                           | 154               | 174  | 12,360,878 | 13,927,753 | 46.1        | 46.2 | 5.9             | 6.0  |
| 64 A      | Hartford HA                           | 68                | 69   | 4,737,926  | 4,821,687  | 50.4        | 49.9 | 6.3             | 6.7  |
| 64 E      | Hartford Local 566                    | 284               | 273  | 13,386,128 | 12,640,946 | 51.2        | 50.7 | 11.1            | 10.1 |
| 64 S      | Hartford Union Local 818              | 4                 | 5    | 329,456    | 431,042    | 48.5        | 50.8 | 16.8            | 16.0 |
| 64 T      | Hartford Local 1716                   | 276               | 295  | 17,453,788 | 17,969,530 | 45.8        | 44.4 | 7.2             | 6.4  |
| 71 B      | Lebanon Town Hall                     | 19                | 16   | 1,045,097  | 948,482    | 52.6        | 51.4 | 8.8             | 7.8  |
| 71 T      | Lebanon Highway                       | 10                | 9    | 676,833    | 690,910    | 40.0        | 42.0 | 5.9             | 7.3  |
| 73 S      | Lisbon School District Central Office | 4                 | 4    | 202,954    | 292,490    | 52.5        | 52.8 | 4.3             | 5.0  |
| 73 T      | Lisbon Town                           | 12                | 12   | 540,778    | 564,310    | 58.6        | 60.7 | 6.2             | 6.9  |
| 74 A      | Litchfield Housing                    | 0                 | 1    | 0          | 84,312     | 0.0         | 39.0 | 0.0             | 1.0  |
| 77 A      | Manchester HA                         | 22                | 27   | 1,223,774  | 1,470,826  | 48.8        | 46.6 | 7.5             | 5.6  |
| 78 E      | Mansfield Education                   | 129               | 129  | 4,750,717  | 4,912,271  | 48.2        | 45.6 | 7.4             | 6.2  |
| 78 T      | Mansfield Town                        | 111               | 115  | 8,487,213  | 9,054,957  | 45.9        | 45.5 | 9.7             | 9.2  |
| 80 A      | Meriden HA                            | 8                 | 13   | 601,454    | 813,477    | 53.5        | 47.9 | 15.8            | 10.5 |
| 82 T      | Middlefield Town                      | 9                 | 7    | 647,423    | 612,527    | 51.8        | 52.7 | 6.9             | 9.6  |
| 83 A      | Middletown HA                         | 14                | 14   | 1,029,764  | 1,061,118  | 56.3        | 52.6 | 14.6            | 12.0 |
| 84 A      | Milford HA                            | 8                 | 8    | 667,719    | 606,080    | 59.9        | 55.3 | 7.9             | 3.9  |
| 86 A      | Montville HA                          | 0                 | 0    | 0          | 0          | 0.0         | 0.0  | 0.0             | 0.0  |
| 86 E      | Montville Education                   | 119               | 126  | 5,168,402  | 5,085,048  | 50.4        | 50.1 | 8.2             | 7.9  |
| 86 T      | Montville Town                        | 84                | 84   | 5,858,387  | 6,172,484  | 49.3        | 48.8 | 12.0            | 11.2 |
| 88 A      | Naugatuck HA                          | 10                | 10   | 723,037    | 790,350    | 45.4        | 46.4 | 10.2            | 11.2 |
| 89 A      | New Britain HA                        | 37                | 35   | 2,266,694  | 2,234,234  | 48.2        | 49.5 | 4.8             | 5.3  |
| 95 A      | New London HA                         | 15                | 7    | 509,290    | 436,174    | 44.2        | 47.4 | 1.3             | 1.1  |
| 95 T      | New London Public Works               | 73                | 66   | 5,391,171  | 4,562,340  | 48.4        | 44.4 | 11.7            | 8.5  |
| 103 A     | Norwalk HA                            | 29                | 35   | 2,747,044  | 3,135,622  | 51.8        | 50.4 | 6.9             | 5.8  |
| 108 E     | Oxford Education                      | 104               | 105  | 4,151,002  | 4,495,087  | 50.2        | 49.6 | 6.8             | 6.8  |
| 108 T     | Oxford Town                           | 46                | 41   | 3,436,452  | 3,150,747  | 53.6        | 51.5 | 11.0            | 9.2  |
| 110 H     | Southington Health District           | 9                 | 8    | 606,084    | 639,361    | 40.4        | 39.6 | 4.9             | 6.4  |
| 113 A     | Portland HA                           | 4                 | 6    | 284,912    | 401,619    | 54.8        | 52.0 | 7.0             | 5.3  |
| 114 T     | Preston Town                          | 20                | 20   | 1,220,505  | 1,245,300  | 49.9        | 46.8 | 8.0             | 7.1  |
| 115 T     | Prospect Public Works                 | 7                 | 8    | 527,735    | 655,530    | 49.1        | 43.5 | 9.0             | 6.6  |
| 116 A     | Putnam HA                             | 9                 | 10   | 806,361    | 864,039    | 53.6        | 51.2 | 20.4            | 19.4 |
| 117 E     | Redding Education                     | 74                | 79   | 2,873,166  | 3,230,248  | 51.8        | 50.8 | 7.8             | 7.2  |
| 117 T     | Redding Town                          | 27                | 57   | 2,188,902  | 5,124,458  | 55.1        | 53.3 | 17.2            | 8.1  |
| 118 A     | Ridgefield HA                         | 0                 | 0    | 0          | 0          | 0.0         | 0.0  | 0.0             | 0.0  |
| 124 A     | Seymour HA                            | 13                | 12   | 733,428    | 737,509    | 51.4        | 50.9 | 10.9            | 11.2 |
| 124 E     | Seymour Education                     | 104               | 120  | 4,272,003  | 5,051,617  | 48.2        | 47.2 | 7.9             | 6.4  |
| 124 H     | Seymour Education                     | 0                 | 0    | 0          | 0          | 0.0         | 0.0  | 0.0             | 0.0  |
| 124 L     | Seymour Education                     | 0                 | 0    | 0          | 0          | 0.0         | 0.0  | 0.0             | 0.0  |
| 124 T     | Seymour Town & Pub Works              | 54                | 56   | 4,005,934  | 4,456,946  | 46.7        | 45.9 | 10.4            | 9.5  |
| 126 A     | Shelton HA                            | 1                 | 0    | 67,914     | 0          | 73.0        | 0.0  | 18.0            | 0.0  |
| 131 A     | Southington HA                        | 1                 | 2    | 115,587    | 171,578    | 59.0        | 43.5 | 2.0             | 2.0  |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code | Town Name                       | Number of Actives |      | Salaries   |            | Average Age |      | Average Service |      |
|-----------|---------------------------------|-------------------|------|------------|------------|-------------|------|-----------------|------|
|           |                                 | 2024              | 2025 | 2024       | 2025       | 2024        | 2025 | 2024            | 2025 |
| 131 D     | Southington Dog Acct            | 2                 | 2    | 176,882    | 175,741    | 37.5        | 38.5 | 7.0             | 8.0  |
| 131 E     | Southington Education           | 437               | 459  | 16,748,175 | 18,070,526 | 48.0        | 46.5 | 7.8             | 7.2  |
| 131 L     | Southington Lunch               | 13                | 13   | 517,360    | 516,465    | 56.5        | 57.2 | 9.0             | 9.0  |
| 131 S     | Southington Sewer               | 13                | 15   | 1,049,816  | 1,153,366  | 43.3        | 43.4 | 6.2             | 6.3  |
| 131 T     | Southington Town                | 140               | 142  | 10,666,775 | 10,801,143 | 48.1        | 46.1 | 11.9            | 10.5 |
| 131 W     | Southington Water               | 24                | 26   | 1,908,420  | 2,153,870  | 44.5        | 43.9 | 9.5             | 7.3  |
| 135 A     | Stamford HA                     | 75                | 77   | 6,482,003  | 6,331,052  | 48.4        | 48.2 | 9.5             | 9.3  |
| 138 A     | Stratford HA                    | 24                | 23   | 1,529,877  | 1,540,144  | 52.5        | 53.3 | 10.9            | 9.9  |
| 141 T     | Thompson Town                   | 37                | 39   | 1,960,360  | 2,333,499  | 50.8        | 50.3 | 8.7             | 6.7  |
| 142 M     | Tolland County MAFS             | 12                | 12   | 1,037,681  | 1,068,725  | 42.5        | 43.5 | 10.6            | 11.6 |
| 143 A     | Torrington HA                   | 8                 | 8    | 790,939    | 813,350    | 58.4        | 59.4 | 14.0            | 15.0 |
| 144 D     | Trumbull Monroe Health District | 0                 | 0    | 0          | 0          | 0.0         | 0.0  | 0.0             | 0.0  |
| 146 A     | Rockville HA                    | 18                | 23   | 938,259    | 1,233,104  | 52.2        | 50.0 | 4.7             | 4.0  |
| 148 A     | Wallingford HA                  | 8                 | 9    | 528,254    | 622,700    | 38.4        | 38.2 | 9.9             | 8.8  |
| 152 B     | Waterford Local 1303            | 69                | 68   | 4,308,060  | 4,323,441  | 47.7        | 47.3 | 9.9             | 9.8  |
| 152 E     | Waterford Cust & Main Asst      | 32                | 34   | 2,185,448  | 2,276,998  | 49.0        | 49.3 | 13.1            | 13.3 |
| 152 H     | Water Local RI 161              | 23                | 21   | 951,085    | 935,159    | 50.4        | 54.2 | 7.1             | 7.1  |
| 152 L     | Waterford Café RI0224           | 16                | 16   | 457,424    | 436,006    | 56.7        | 57.4 | 7.1             | 7.9  |
| 152 N     | Waterford Paraprofessionals     | 87                | 94   | 2,023,173  | 2,409,235  | 47.4        | 45.8 | 6.0             | 5.8  |
| 152 S     | Waterford NonUnion Educ         | 39                | 47   | 2,403,656  | 2,881,412  | 51.2        | 52.7 | 9.1             | 7.9  |
| 152 T     | Waterford Gen Gov Admin         | 20                | 20   | 1,746,408  | 1,786,276  | 53.4        | 51.9 | 10.9            | 11.6 |
| 152 W     | Waterford Town                  | 40                | 39   | 3,299,228  | 3,319,039  | 49.6        | 50.5 | 10.4            | 10.8 |
| 153 R     | Watertown Golf Course           | 0                 | 0    | 0          | 0          | 0.0         | 0.0  | 0.0             | 0.0  |
| 153 S     | Watertown Town Hall Supervisors | 1                 | 1    | 101,096    | 104,849    | 57.0        | 58.0 | 32.0            | 33.0 |
| 153 T     | Watertown Town                  | 4                 | 4    | 431,475    | 446,153    | 62.3        | 63.3 | 20.0            | 21.0 |
| 155 A     | West Hartford HA                | 28                | 29   | 1,924,238  | 2,157,055  | 49.4        | 49.6 | 5.3             | 5.6  |
| 156 A     | West Haven HA                   | 17                | 15   | 1,406,659  | 1,337,866  | 48.4        | 46.4 | 11.0            | 9.7  |
| 157 E     | Weston Education                | 104               | 111  | 5,513,115  | 5,954,351  | 52.3        | 52.9 | 8.4             | 8.5  |
| 157 H     | Weston Highway                  | 12                | 12   | 1,103,368  | 1,035,395  | 49.0        | 46.7 | 9.8             | 3.4  |
| 157 L     | Weston Lunch                    | 0                 | 0    | 0          | 0          | 0.0         | 0.0  | 0.0             | 0.0  |
| 157 S     | Weston Salary                   | 20                | 19   | 1,847,393  | 1,906,676  | 50.0        | 50.6 | 7.8             | 7.7  |
| 157 T     | Weston Town                     | 43                | 46   | 3,426,791  | 3,750,716  | 52.7        | 50.5 | 8.3             | 6.5  |
| 159 A     | Wethersfield HA                 | 7                 | 6    | 485,184    | 476,666    | 46.3        | 51.0 | 11.6            | 14.2 |
| 162 A     | Winchester HA                   | 1                 | 1    | 105,000    | 105,000    | 50.0        | 51.0 | 8.0             | 9.0  |
| 165 A     | Windsor Locks HA                | 4                 | 1    | 209,024    | 44,608     | 55.3        | 74.0 | 7.3             | 11.0 |
| 165 E     | Windsor Locks Education         | 48                | 49   | 2,978,888  | 3,273,256  | 47.3        | 47.2 | 7.4             | 7.0  |
| 165 N     | Windsor Locks Paraprofessionals | 60                | 62   | 1,606,474  | 1,795,834  | 46.1        | 46.1 | 7.2             | 7.4  |
| 165 T     | Windsor Locks Town              | 67                | 65   | 4,386,988  | 4,615,940  | 50.0        | 49.8 | 8.9             | 8.3  |
| 167 E     | Woodbridge Education            | 71                | 66   | 2,719,356  | 2,805,317  | 47.1        | 49.0 | 6.6             | 7.1  |
| 167 T     | Woodbridge Town                 | 57                | 58   | 4,021,226  | 4,226,784  | 53.5        | 53.1 | 13.2            | 12.1 |
| 169 E     | Woodstock Education             | 16                | 16   | 897,968    | 930,124    | 57.7        | 57.6 | 9.7             | 9.6  |
| 169 T     | Woodstock Town                  | 19                | 21   | 1,178,024  | 1,416,464  | 50.8        | 51.3 | 8.2             | 8.1  |
| 170 A     | Norwich Town HA                 | 22                | 22   | 1,556,670  | 1,651,114  | 51.0        | 51.1 | 10.7            | 10.2 |
| 204 E     | Regional Dist #4 Cust           | 9                 | 10   | 596,859    | 658,273    | 60.6        | 55.5 | 8.3             | 5.6  |
| 204 L     | Regional Dist #4 Café           | 9                 | 10   | 301,466    | 305,914    | 56.8        | 53.4 | 7.3             | 7.3  |
| 204 N     | Regional Dist #4 NonOCert       | 14                | 15   | 1,102,345  | 1,224,105  | 48.2        | 48.3 | 9.4             | 8.7  |
| 204 S     | Regional Dist #4 Secretarial    | 10                | 11   | 575,979    | 598,272    | 51.3        | 53.3 | 6.1             | 6.6  |
| 216 B     | Regional Dist #16               | 1                 | 1    | 152,609    | 159,863    | 41.0        | 42.0 | 5.0             | 6.0  |
| 219 E     | Regional Dist #19               | 46                | 43   | 2,235,312  | 2,246,713  | 50.2        | 49.6 | 8.6             | 8.5  |
| 368 D     | Watertown Fire District         | 6                 | 7    | 487,030    | 519,793    | 43.8        | 40.9 | 12.3            | 9.3  |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code                              | Town Name                      | Number of Actives |        | Salaries    |             | Average Age |      | Average Service |      |
|----------------------------------------|--------------------------------|-------------------|--------|-------------|-------------|-------------|------|-----------------|------|
|                                        |                                | 2024              | 2025   | 2024        | 2025        | 2024        | 2025 | 2024            | 2025 |
| 401 D                                  | Westport/Weston Health         | 11                | 11     | 983,596     | 1,022,593   | 51.7        | 48.4 | 7.8             | 7.2  |
| 403 D                                  | East Shore Dist Health         | 16                | 14     | 1,207,179   | 1,150,564   | 43.2        | 43.7 | 7.1             | 8.6  |
| 405 D                                  | Lower Naugatuck Valley         | 17                | 19     | 1,290,380   | 1,399,210   | 37.7        | 39.7 | 7.2             | 7.1  |
| 410 D                                  | Quinnipiack Vall health        | 9                 | 9      | 547,485     | 667,602     | 45.0        | 40.9 | 10.1            | 8.0  |
| 413 D                                  | Uncas Health District          | 12                | 12     | 855,494     | 824,632     | 49.7        | 48.2 | 8.4             | 8.0  |
| 503 A                                  | Willimantic HA                 | 22                | 20     | 1,290,920   | 1,256,160   | 44.6        | 44.1 | 10.4            | 9.9  |
| 606 W                                  | Jewett City Highway/Elect Off. | 2                 | 2      | 164,669     | 171,487     | 43.0        | 47.0 | 12.5            | 13.0 |
| 715 D                                  | Southeastern CT PLNG           | 12                | 13     | 864,173     | 1,020,341   | 43.5        | 42.5 | 6.2             | 5.7  |
| 750 D                                  | Southeastern CT Water          | 6                 | 8      | 479,612     | 548,500     | 49.2        | 44.5 | 13.2            | 10.6 |
| 751 D                                  | South Norwalk Electric         | 0                 | 0      | 0           | 0           | 0.0         | 0.0  | 0.0             | 0.0  |
| 752 D                                  | Watertown Water & Sewer        | 0                 | 0      | 0           | 0           | 0.0         | 0.0  | 0.0             | 0.0  |
| 755 D                                  | Norwalk 1st Water              | 29                | 31     | 2,745,345   | 2,767,188   | 41.3        | 39.9 | 5.9             | 5.0  |
| 756 D                                  | Norwalk 2nd Water              | 40                | 41     | 4,621,481   | 4,834,080   | 45.6        | 46.2 | 8.1             | 8.7  |
| 757 A                                  | Connecticut HA                 | 1                 | 0      | 66,546      | 0           | 55.0        | 0.0  | 31.0            | 0.0  |
| 799 M                                  | Southeastern CT Tourism Dist.  | 0                 | 0      | 0           | 0           | 0.0         | 0.0  | 0.0             | 0.0  |
| <b>Police &amp; Fire w/o Soc. Sec.</b> |                                | 1,727             | 1,775  | 216,605,864 | 221,559,956 | 39.8        | 39.4 | 10.9            | 10.4 |
| <b>Police &amp; Fire w/Soc. Sec.</b>   |                                | 494               | 498    | 57,979,305  | 59,448,402  | 42.2        | 41.4 | 10.3            | 9.5  |
| <b>Gen. Emps. w/o Soc. Sec.</b>        |                                | 2,655             | 2,536  | 163,297,052 | 162,860,113 | 47.6        | 47.7 | 10.4            | 10.2 |
| <b>Gen. Emps. w/ Soc. Sec.</b>         |                                | 5,485             | 5,607  | 312,774,322 | 328,856,701 | 48.8        | 48.1 | 8.8             | 8.0  |
| <b>Total</b>                           |                                | 10,361            | 10,416 | 750,656,543 | 772,725,172 | 46.7        | 46.2 | 9.6             | 9.0  |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code                                               | Town Name                  | Number of Retirees |      | Average Age |      | Total Monthly Benefit<br>in Effect July 1 |           |
|---------------------------------------------------------|----------------------------|--------------------|------|-------------|------|-------------------------------------------|-----------|
|                                                         |                            | 2024               | 2025 | 2024        | 2025 | 2024                                      | 2025      |
| <b><u>Police &amp; Fire Without Social Security</u></b> |                            |                    |      |             |      |                                           |           |
| 2 P                                                     | Ansonia Police             | 31                 | 32   | 57.3        | 59.2 | 124,240                                   | 137,085   |
| 14 F                                                    | Branford Fire              | 24                 | 27   | 65.6        | 65.7 | 103,701                                   | 129,973   |
| 15 F                                                    | Bridgeport Fire            | 159                | 175  | 64.2        | 64.5 | 981,869                                   | 1,098,749 |
| 15 P                                                    | Bridgeport Police          | 262                | 263  | 61.5        | 62.3 | 1,725,139                                 | 1,788,685 |
| 44 F                                                    | East Haven Fire            | 66                 | 66   | 67.4        | 68.2 | 357,949                                   | 369,419   |
| 44 P                                                    | East Haven Police          | 73                 | 73   | 64.3        | 64.6 | 374,485                                   | 378,585   |
| 62 P                                                    | Hamden Police & Fire       | 9                  | 11   | 44.6        | 47.6 | 30,225                                    | 41,071    |
| 77 F                                                    | Manchester Fire            | 111                | 103  | 70.0        | 69.3 | 553,152                                   | 551,471   |
| 89 F                                                    | New Britain Fire           | 16                 | 19   | 49.9        | 50.8 | 37,068                                    | 52,734    |
| 89 P                                                    | New Britain Police         | 34                 | 39   | 47.9        | 48.1 | 68,573                                    | 81,941    |
| 95 F                                                    | New London Fire            | 35                 | 37   | 61.7        | 62.5 | 186,082                                   | 206,223   |
| 95 S                                                    | New London Fire Chief      | 0                  | 0    | 0.0         | 0.0  | 0                                         | 0         |
| 95 P                                                    | New London Police          | 74                 | 72   | 63.9        | 64.2 | 404,592                                   | 404,808   |
| 124 P                                                   | Seymour Police             | 34                 | 38   | 70.6        | 69.5 | 164,431                                   | 187,463   |
| 126 P                                                   | Shelton Police             | 45                 | 54   | 67.2        | 65.6 | 242,148                                   | 298,506   |
| 131 P                                                   | Southington Police         | 49                 | 55   | 59.3        | 59.7 | 296,070                                   | 341,227   |
| 137 P                                                   | Stonington Police          | 39                 | 37   | 70.6        | 69.5 | 188,810                                   | 185,838   |
| 164 P                                                   | Windsor Police             | 75                 | 76   | 63.9        | 63.8 | 391,347                                   | 404,132   |
| 370 F                                                   | West Haven Fire            | 0                  | 0    | 0.0         | 0.0  | 0                                         | 0         |
| 371 F                                                   | West Shore Firefighters    | 0                  | 0    | 0.0         | 0.0  | 0                                         | 0         |
|                                                         |                            |                    |      |             |      |                                           |           |
| <b><u>Police &amp; Fire With Social Security</u></b>    |                            |                    |      |             |      |                                           |           |
| 6 P                                                     | Beacon Falls Police        | 3                  | 3    | 60.3        | 61.3 | 8,867                                     | 9,089     |
| 27 P                                                    | Clinton Police             | 0                  | 1    | 0.0         | 41.0 | 0                                         | 154       |
| 33 P                                                    | Cromwell Police            | 26                 | 25   | 63.2        | 65.1 | 128,983                                   | 128,128   |
| 37 P                                                    | Derby Police               | 29                 | 31   | 66.7        | 66.1 | 132,264                                   | 153,948   |
| 46 P                                                    | Easton Police              | 11                 | 14   | 67.4        | 66.4 | 38,473                                    | 61,354    |
| 78 F                                                    | Mansfield Firefighters/EMT | 3                  | 3    | 67.0        | 68.0 | 6,702                                     | 6,956     |
| 82 P                                                    | Middlefield Police         | 2                  | 2    | 56.5        | 57.5 | 9,456                                     | 9,692     |
| 84 P                                                    | Milford Police             | 0                  | 0    | 0.0         | 0.0  | 0                                         | 0         |
| 85 P                                                    | Monroe Police              | 43                 | 46   | 68.0        | 67.8 | 161,945                                   | 177,393   |
| 86 P                                                    | Montville Police           | 18                 | 18   | 61.1        | 62.1 | 56,695                                    | 56,557    |
| 91 P                                                    | New Fairfield Police       | 14                 | 15   | 65.6        | 66.0 | 35,674                                    | 38,829    |
| 108 P                                                   | Oxford Police              | 5                  | 6    | 53.0        | 54.2 | 14,236                                    | 14,691    |
| 111 P                                                   | Plymouth Police            | 21                 | 21   | 65.8        | 66.8 | 74,084                                    | 74,611    |
| 116 P                                                   | Putnam Police              | 24                 | 23   | 66.0        | 67.1 | 79,002                                    | 76,575    |
| 117 P                                                   | Redding Police             | 15                 | 16   | 66.2        | 64.6 | 64,739                                    | 84,256    |
| 131 F                                                   | Southington Fire           | 26                 | 31   | 67.4        | 66.2 | 163,300                                   | 194,528   |
| 152 F                                                   | Waterford Fire             | 7                  | 7    | 66.1        | 68.0 | 31,297                                    | 36,632    |
| 152 P                                                   | Waterford Police           | 52                 | 58   | 67.9        | 66.9 | 255,011                                   | 278,752   |
| 157 P                                                   | Weston Police              | 11                 | 15   | 65.8        | 63.3 | 75,406                                    | 105,909   |
| 162 P                                                   | Winchester Police          | 30                 | 30   | 67.3        | 68.9 | 108,925                                   | 111,583   |
| 164 F                                                   | Windsor Dog Warden         | 1                  | 1    | 63.0        | 64.0 | 1,789                                     | 1,834     |
| 165 P                                                   | Windsor Locks Police       | 30                 | 30   | 64.7        | 65.7 | 131,972                                   | 131,931   |
| 167 P                                                   | Woodbridge Police          | 30                 | 32   | 65.1        | 65.8 | 135,755                                   | 148,342   |
| 309 F                                                   | Cromwell Fire Distrct      | 1                  | 1    | 57.0        | 58.0 | 393                                       | 403       |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code                                               | Town Name                                           | Number of Retirees |       | Average Age |      | Total Monthly Benefit<br>in Effect July 1 |           |
|---------------------------------------------------------|-----------------------------------------------------|--------------------|-------|-------------|------|-------------------------------------------|-----------|
|                                                         |                                                     | 2024               | 2025  | 2024        | 2025 | 2024                                      | 2025      |
| 312 F                                                   | Easton Firefighters                                 | 4                  | 4     | 61.0        | 62.0 | 18,317                                    | 18,785    |
| 603 P                                                   | Danielson Police                                    | 0                  | 0     | 0.0         | 0.0  | 0                                         | 0         |
| 609 P                                                   | Stafford Springs Police                             | 3                  | 3     | 73.7        | 74.7 | 1,577                                     | 1,621     |
| <b><u>General Employees Without Social Security</u></b> |                                                     |                    |       |             |      |                                           |           |
| 15 E                                                    | Bridgeport Education                                | 695                | 750   | 69.6        | 69.6 | 1,211,162                                 | 1,360,718 |
| 15 H                                                    | Bridgeport H.D.A                                    | 45                 | 43    | 72.7        | 73.2 | 93,820                                    | 95,573    |
| 15 T                                                    | Bridgeport City                                     | 1,060              | 1,062 | 73.9        | 74.2 | 2,676,528                                 | 2,758,706 |
| 44 E                                                    | East Haven Education                                | 86                 | 89    | 75.0        | 75.5 | 155,919                                   | 170,379   |
| 44 T                                                    | East Haven Town & Public Works                      | 119                | 119   | 70.1        | 70.2 | 295,123                                   | 297,849   |
| 89 E                                                    | New Britain Education                               | 340                | 361   | 71.8        | 71.5 | 623,085                                   | 682,581   |
| 89 T                                                    | New Britain City                                    | 368                | 391   | 72.0        | 71.5 | 1,152,454                                 | 1,272,568 |
| 93 W                                                    | Greater New Haven Water Pollution Control Authority | 17                 | 22    | 72.7        | 72.0 | 35,651                                    | 54,781    |
| 753 D                                                   | Mattabassett District                               | 30                 | 31    | 71.6        | 71.7 | 95,198                                    | 103,358   |
| <b><u>General Employees With Social Security</u></b>    |                                                     |                    |       |             |      |                                           |           |
| 1 E                                                     | Andover Education                                   | 18                 | 18    | 73.3        | 73.0 | 15,600                                    | 14,621    |
| 1 T                                                     | Andover Selectment                                  | 13                 | 14    | 76.0        | 73.8 | 12,228                                    | 17,045    |
| 2 A                                                     | Ansonia HA                                          | 18                 | 18    | 72.7        | 73.5 | 41,691                                    | 37,370    |
| 2 B                                                     | Ansonia Clerical                                    | 29                 | 27    | 72.7        | 70.9 | 51,507                                    | 50,396    |
| 2 T                                                     | Ansonia Town                                        | 29                 | 30    | 72.2        | 72.3 | 78,343                                    | 86,904    |
| 6 S                                                     | Beacon Falls Town                                   | 7                  | 8     | 69.4        | 70.3 | 4,207                                     | 5,286     |
| 6 T                                                     | Beacon Falls Public Works                           | 8                  | 9     | 74.4        | 75.7 | 19,141                                    | 20,874    |
| 8 T                                                     | Bethany Public Works                                | 3                  | 3     | 66.0        | 67.0 | 4,601                                     | 4,729     |
| 10 T                                                    | Bethlehem Public Works                              | 1                  | 1     | 57.0        | 58.0 | 593                                       | 607       |
| 13 E                                                    | Bozrah Board of Education                           | 7                  | 9     | 70.6        | 69.3 | 8,908                                     | 10,706    |
| 13 T                                                    | Bozrah Town                                         | 7                  | 8     | 79.1        | 78.0 | 8,084                                     | 9,105     |
| 14 E                                                    | Branford Education                                  | 168                | 175   | 74.1        | 74.4 | 179,645                                   | 185,224   |
| 14 T                                                    | Branford Selectman                                  | 114                | 125   | 70.7        | 70.5 | 203,564                                   | 236,390   |
| 15 A                                                    | Bridgeport HA                                       | 156                | 165   | 71.7        | 70.8 | 315,211                                   | 337,185   |
| 15 B                                                    | Bridgeport Port Authority                           | 3                  | 3     | 67.7        | 68.7 | 8,657                                     | 8,921     |
| 17 A                                                    | Bristol HA                                          | 22                 | 25    | 70.6        | 69.9 | 33,808                                    | 41,129    |
| 22 T                                                    | Canterbury Town                                     | 12                 | 14    | 70.1        | 69.1 | 15,086                                    | 16,700    |
| 23 A                                                    | Canton HA                                           | 1                  | 1     | 75.0        | 76.0 | 1,233                                     | 1,264     |
| 26 L                                                    | Chester Board of Education                          | 0                  | 0     | 0.0         | 0.0  | 0                                         | 0         |
| 27 B                                                    | Clinton Secretarial                                 | 19                 | 20    | 73.1        | 72.9 | 24,067                                    | 26,656    |
| 27 S                                                    | Clinton Supervisory                                 | 11                 | 11    | 69.8        | 70.8 | 21,332                                    | 21,866    |
| 27 T                                                    | Clinton Town                                        | 12                 | 11    | 71.8        | 71.5 | 22,426                                    | 22,614    |
| 28 A                                                    | Colchester HA                                       | 1                  | 1     | 70.0        | 71.0 | 1,890                                     | 1,938     |
| 32 A                                                    | Coventry HA                                         | 0                  | 1     | 0.0         | 66.0 | 0                                         | 1,579     |
| 34 A                                                    | Danbury HA                                          | 44                 | 51    | 68.1        | 68.2 | 66,189                                    | 79,542    |
| 35 A                                                    | Darien HA                                           | 3                  | 3     | 76.0        | 77.0 | 4,355                                     | 4,464     |
| 36 L                                                    | Deep River Board of Education                       | 1                  | 1     | 64.0        | 65.0 | 175                                       | 180       |
| 37 A                                                    | Derby HA                                            | 9                  | 11    | 70.8        | 69.9 | 14,227                                    | 21,655    |
| 41 T                                                    | East Haddam Town                                    | 8                  | 7     | 65.4        | 66.0 | 21,063                                    | 18,127    |
| 42 A                                                    | East Hampton HA                                     | 1                  | 1     | 81.0        | 82.0 | 3,440                                     | 3,526     |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code | Town Name                             | Number of Retirees |      | Average Age |      | Total Monthly Benefit<br>in Effect July 1 |         |
|-----------|---------------------------------------|--------------------|------|-------------|------|-------------------------------------------|---------|
|           |                                       | 2024               | 2025 | 2024        | 2025 | 2024                                      | 2025    |
| 43 A      | East Hartford HA                      | 34                 | 34   | 71.2        | 68.3 | 69,027                                    | 70,245  |
| 48 E      | Ellington Education                   | 92                 | 97   | 72.4        | 72.6 | 101,874                                   | 107,798 |
| 48 L      | Ellington Lunch                       | 8                  | 8    | 69.9        | 70.9 | 4,931                                     | 5,059   |
| 48 T      | Ellington Highway                     | 17                 | 17   | 68.7        | 69.7 | 54,033                                    | 55,413  |
| 48 V      | Ellington Van Drivers                 | 5                  | 5    | 69.2        | 70.2 | 1,970                                     | 2,019   |
| 49 A      | Enfield HA                            | 11                 | 12   | 68.5        | 68.4 | 17,324                                    | 19,399  |
| 50 L      | Essex Board of Education              | 3                  | 3    | 72.0        | 73.0 | 860                                       | 881     |
| 57 A      | Greenwich Ha                          | 33                 | 33   | 72.9        | 73.0 | 58,404                                    | 61,456  |
| 58 E      | Griswold Education                    | 87                 | 97   | 70.9        | 70.7 | 82,246                                    | 98,922  |
| 58 T      | Griswold Selectman                    | 42                 | 44   | 74.6        | 75.3 | 41,846                                    | 46,871  |
| 59 A      | Groton Town HA                        | 3                  | 3    | 76.0        | 77.0 | 7,101                                     | 7,279   |
| 62 B      | Hamden Education                      | 4                  | 4    | 65.0        | 66.0 | 3,086                                     | 3,163   |
| 62 E      | Hamden Board of Education             | 7                  | 9    | 65.9        | 64.8 | 3,819                                     | 5,281   |
| 62 S      | Hamden Schools                        | 3                  | 4    | 63.0        | 64.3 | 4,693                                     | 5,396   |
| 62 T      | Hamden Town                           | 24                 | 26   | 64.1        | 65.5 | 23,951                                    | 27,117  |
| 64 A      | Hartford HA                           | 118                | 115  | 72.8        | 73.0 | 266,312                                   | 262,723 |
| 64 E      | Hartford Local 566                    | 342                | 354  | 72.0        | 72.0 | 463,628                                   | 498,590 |
| 64 S      | Hartford Union Local 818              | 0                  | 0    | 0.0         | 0.0  | 0                                         | 0       |
| 64 T      | Hartford Local 1716                   | 368                | 366  | 70.2        | 70.4 | 596,626                                   | 598,858 |
| 71 B      | Lebanon Town Hall                     | 12                 | 15   | 78.7        | 76.6 | 14,903                                    | 17,115  |
| 71 T      | Lebanon Highway                       | 9                  | 9    | 73.0        | 74.0 | 17,080                                    | 17,516  |
| 73 S      | Lisbon School District Central Office | 2                  | 2    | 62.0        | 63.0 | 1,541                                     | 1,580   |
| 73 T      | Lisbon Town                           | 10                 | 10   | 70.4        | 71.4 | 11,101                                    | 11,378  |
| 77 A      | Manchester HA                         | 27                 | 28   | 69.2        | 68.9 | 37,248                                    | 38,191  |
| 78 E      | Mansfield Education                   | 133                | 148  | 70.6        | 70.7 | 112,341                                   | 125,226 |
| 78 T      | Mansfield Town                        | 106                | 111  | 71.7        | 72.0 | 238,911                                   | 254,326 |
| 80 A      | Meriden HA                            | 27                 | 28   | 68.4        | 68.9 | 52,732                                    | 54,653  |
| 82 T      | Middlefield Town                      | 13                 | 14   | 73.3        | 72.4 | 21,285                                    | 26,552  |
| 83 A      | Middletown HA                         | 21                 | 23   | 73.6        | 74.2 | 37,421                                    | 52,418  |
| 84 A      | Milford HA                            | 16                 | 18   | 76.1        | 76.6 | 22,326                                    | 31,045  |
| 86 A      | Montville HA                          | 1                  | 1    | 88.0        | 89.0 | 1,610                                     | 1,650   |
| 86 E      | Montville Education                   | 135                | 137  | 73.5        | 74.2 | 131,907                                   | 141,411 |
| 86 T      | Montville Town                        | 85                 | 88   | 67.6        | 68.1 | 136,731                                   | 146,874 |
| 88 A      | Naugatuck HA                          | 10                 | 10   | 73.4        | 74.4 | 14,814                                    | 15,185  |
| 89 A      | New Britain HA                        | 46                 | 43   | 71.9        | 71.8 | 97,732                                    | 94,719  |
| 95 A      | New London HA                         | 16                 | 16   | 73.4        | 74.4 | 30,484                                    | 31,284  |
| 95 T      | New London Public Works               | 27                 | 35   | 61.7        | 62.3 | 79,054                                    | 113,631 |
| 103 A     | Norwalk HA                            | 22                 | 24   | 72.5        | 72.6 | 56,919                                    | 62,078  |
| 108 E     | Oxford Education                      | 52                 | 56   | 72.4        | 72.6 | 68,932                                    | 76,274  |
| 108 T     | Oxford Town                           | 36                 | 41   | 74.5        | 74.2 | 67,604                                    | 81,712  |
| 110 H     | Southington Health District           | 2                  | 3    | 64.5        | 62.3 | 5,991                                     | 8,584   |
| 113 A     | Portland HA                           | 5                  | 5    | 70.8        | 71.8 | 7,784                                     | 7,979   |
| 114 T     | Preston Town                          | 17                 | 18   | 71.5        | 71.5 | 21,361                                    | 24,213  |
| 115 T     | Prospect Public Works                 | 6                  | 7    | 63.3        | 63.6 | 10,260                                    | 12,633  |
| 116 A     | Putnam HA                             | 4                  | 3    | 76.5        | 68.7 | 6,428                                     | 5,720   |
| 117 E     | Redding Education                     | 50                 | 53   | 73.9        | 73.4 | 53,448                                    | 57,376  |
| 117 T     | Redding Town                          | 43                 | 52   | 73.0        | 72.4 | 76,018                                    | 90,053  |
| 118 A     | Ridgefield HA                         | 4                  | 4    | 81.5        | 82.5 | 6,012                                     | 6,163   |
| 124 A     | Seymour HA                            | 4                  | 4    | 66.3        | 67.3 | 1,407                                     | 1,448   |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code | Town Name                       | Number of Retirees |      | Average Age |      | Total Monthly Benefit<br>in Effect July 1 |         |
|-----------|---------------------------------|--------------------|------|-------------|------|-------------------------------------------|---------|
|           |                                 | 2024               | 2025 | 2024        | 2025 | 2024                                      | 2025    |
| 124 E     | Seymour Education               | 97                 | 97   | 72.7        | 72.2 | 95,556                                    | 105,332 |
| 124 H     | Seymour Education               | 2                  | 2    | 73.5        | 74.5 | 1,871                                     | 1,918   |
| 124 L     | Seymour Education               | 1                  | 1    | 69.0        | 70.0 | 397                                       | 407     |
| 124 T     | Seymour Town & Pub Works        | 61                 | 65   | 75.2        | 74.5 | 124,485                                   | 131,956 |
| 126 A     | Shelton HA                      | 1                  | 2    | 83.0        | 79.0 | 1,656                                     | 3,101   |
| 131 A     | Southington HA                  | 4                  | 3    | 72.0        | 70.3 | 9,022                                     | 7,321   |
| 131 D     | Southington Dog Acct            | 2                  | 2    | 65.0        | 66.0 | 6,977                                     | 7,151   |
| 131 E     | Southington Education           | 296                | 318  | 72.8        | 72.8 | 323,400                                   | 356,783 |
| 131 L     | Southington Lunch               | 24                 | 25   | 76.2        | 75.4 | 24,810                                    | 26,680  |
| 131 S     | Southington Sewer               | 15                 | 15   | 68.7        | 69.7 | 45,093                                    | 46,145  |
| 131 T     | Southington Town                | 137                | 142  | 73.5        | 72.9 | 298,459                                   | 320,283 |
| 131 W     | Southington Water               | 25                 | 26   | 69.0        | 68.6 | 78,825                                    | 86,240  |
| 135 A     | Stamford HA                     | 79                 | 78   | 74.1        | 75.2 | 163,678                                   | 173,745 |
| 138 A     | Stratford HA                    | 16                 | 19   | 70.2        | 69.2 | 35,101                                    | 42,399  |
| 141 T     | Thompson Town                   | 42                 | 45   | 74.2        | 74.1 | 44,003                                    | 54,738  |
| 142 M     | Tolland County MAFS             | 3                  | 3    | 58.7        | 59.7 | 4,249                                     | 4,355   |
| 143 A     | Torrington HA                   | 11                 | 10   | 75.9        | 75.8 | 24,881                                    | 24,971  |
| 144 D     | Trumbull Monroe Health District | 5                  | 5    | 73.8        | 74.8 | 5,538                                     | 5,676   |
| 146 A     | Rockville HA                    | 18                 | 17   | 75.1        | 75.7 | 25,363                                    | 24,792  |
| 148 A     | Wallingford HA                  | 10                 | 9    | 69.7        | 71.1 | 20,969                                    | 18,176  |
| 152 B     | Waterford Local 1303            | 82                 | 81   | 68.8        | 69.9 | 196,914                                   | 196,382 |
| 152 E     | Waterford Cust & Main Asst      | 33                 | 30   | 71.9        | 72.1 | 63,686                                    | 58,663  |
| 152 H     | Water Local RI 161              | 35                 | 37   | 73.6        | 74.0 | 37,531                                    | 40,831  |
| 152 L     | Waterford Café RI0224           | 21                 | 20   | 70.3        | 70.7 | 12,713                                    | 10,990  |
| 152 N     | Waterford Paraprofessionals     | 46                 | 46   | 68.5        | 68.9 | 28,911                                    | 29,363  |
| 152 S     | Waterford NonUnion Educ         | 21                 | 24   | 73.6        | 72.6 | 37,897                                    | 44,308  |
| 152 T     | Waterford Gen Gov Admin         | 33                 | 33   | 70.7        | 71.7 | 94,091                                    | 95,818  |
| 152 W     | Waterford Town                  | 46                 | 44   | 69.6        | 69.3 | 123,979                                   | 122,330 |
| 153 R     | Watertown Golf Course           | 1                  | 1    | 68.0        | 69.0 | 2,572                                     | 2,637   |
| 153 S     | Watertown Town Hall Supervisors | 6                  | 6    | 68.5        | 69.5 | 15,095                                    | 15,473  |
| 153 T     | Watertown Town                  | 13                 | 13   | 70.0        | 71.0 | 43,213                                    | 43,273  |
| 155 A     | West Hartford HA                | 13                 | 13   | 69.8        | 72.1 | 26,763                                    | 27,436  |
| 156 A     | West Haven HA                   | 37                 | 39   | 69.9        | 70.6 | 84,976                                    | 91,490  |
| 157 E     | Weston Education                | 101                | 106  | 73.3        | 73.4 | 99,288                                    | 107,514 |
| 157 H     | Weston Highway                  | 14                 | 16   | 69.1        | 68.9 | 56,797                                    | 64,290  |
| 157 L     | Weston Lunch                    | 4                  | 4    | 67.5        | 68.5 | 1,208                                     | 1,238   |
| 157 S     | Weston Salary                   | 18                 | 19   | 68.4        | 69.0 | 32,415                                    | 36,267  |
| 157 T     | Weston Town                     | 42                 | 43   | 75.1        | 74.3 | 81,947                                    | 85,086  |
| 159 A     | Wethersfield HA                 | 9                  | 10   | 73.0        | 73.4 | 15,636                                    | 19,388  |
| 162 A     | Winchester HA                   | 9                  | 9    | 80.6        | 81.6 | 14,131                                    | 14,513  |
| 165 A     | Windsor Locks HA                | 5                  | 5    | 68.0        | 69.0 | 5,534                                     | 5,677   |
| 165 E     | Windsor Locks Education         | 43                 | 49   | 70.4        | 69.5 | 65,236                                    | 74,199  |
| 165 N     | Windsor Locks Paraprofessionals | 28                 | 28   | 73.0        | 73.0 | 17,098                                    | 17,542  |
| 165 T     | Windsor Locks Town              | 58                 | 61   | 67.9        | 68.2 | 99,397                                    | 106,303 |
| 167 E     | Woodbridge Education            | 46                 | 46   | 73.6        | 74.5 | 58,819                                    | 62,287  |
| 167 T     | Woodbridge Town                 | 60                 | 62   | 75.8        | 75.5 | 104,620                                   | 114,134 |
| 169 E     | Woodstock Education             | 12                 | 15   | 72.9        | 72.2 | 20,133                                    | 22,933  |
| 169 T     | Woodstock Town                  | 24                 | 25   | 68.3        | 69.1 | 40,909                                    | 42,174  |
| 170 A     | Norwich Town HA                 | 19                 | 19   | 69.6        | 70.3 | 31,491                                    | 31,482  |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code                              | Town Name                      | Number of Retirees |       | Average Age |      | Total Monthly Benefit<br>in Effect July 1 |            |
|----------------------------------------|--------------------------------|--------------------|-------|-------------|------|-------------------------------------------|------------|
|                                        |                                | 2024               | 2025  | 2024        | 2025 | 2024                                      | 2025       |
| 204 E                                  | Regional Dist #4 Cust          | 12                 | 14    | 72.6        | 73.0 | 17,476                                    | 19,932     |
| 204 L                                  | Regional Dist #4 Café          | 4                  | 3     | 75.8        | 73.7 | 1,352                                     | 699        |
| 204 N                                  | Regional Dist #4 Non0Cert      | 10                 | 11    | 79.5        | 77.1 | 13,024                                    | 15,048     |
| 204 S                                  | Regional Dist #4 Secretarial   | 16                 | 17    | 74.8        | 74.8 | 19,677                                    | 20,664     |
| 216 B                                  | Regional Dist #16              | 1                  | 1     | 67.0        | 68.0 | 1,335                                     | 1,368      |
| 219 E                                  | Regional Dist #19              | 37                 | 38    | 72.2        | 72.7 | 44,367                                    | 44,959     |
| 368 D                                  | Watertown Fire District        | 10                 | 11    | 73.3        | 70.9 | 16,551                                    | 17,595     |
| 401 D                                  | Westport/Weston Health         | 12                 | 15    | 78.9        | 76.5 | 18,019                                    | 23,408     |
| 403 D                                  | East Shore Dist Health         | 9                  | 11    | 68.2        | 68.6 | 12,377                                    | 15,110     |
| 405 D                                  | Lower Naugatuck Valley         | 25                 | 25    | 72.5        | 73.5 | 45,315                                    | 46,495     |
| 410 D                                  | Quinnipiack Vall health        | 15                 | 13    | 73.2        | 74.4 | 27,776                                    | 25,653     |
| 413 D                                  | Uncas Health District          | 2                  | 3     | 67.5        | 66.3 | 4,210                                     | 5,777      |
| 503 A                                  | Willimantic HA                 | 25                 | 25    | 70.2        | 68.9 | 47,976                                    | 48,473     |
| 606 W                                  | Jewett City Highway/Elect Off. | 5                  | 6     | 70.2        | 70.3 | 10,626                                    | 12,606     |
| 715 D                                  | Southeastern CT PLNG           | 8                  | 8     | 77.0        | 78.0 | 25,225                                    | 25,381     |
| 750 D                                  | Southeastern CT Water          | 4                  | 4     | 67.0        | 68.0 | 11,753                                    | 12,047     |
| 751 D                                  | South Norwalk Electric         | 27                 | 28    | 76.2        | 76.8 | 87,650                                    | 98,323     |
| 752 D                                  | Watertown Water & Sewer        | 4                  | 3     | 82.5        | 85.0 | 14,401                                    | 12,170     |
| 755 D                                  | Norwalk 1st Water              | 27                 | 28    | 70.8        | 70.5 | 88,629                                    | 92,367     |
| 756 D                                  | Norwalk 2nd Water              | 41                 | 42    | 68.2        | 68.0 | 170,872                                   | 175,786    |
| 757 A                                  | Connecticut HA                 | 15                 | 14    | 72.1        | 72.6 | 28,247                                    | 28,683     |
| 799 M                                  | Southeastern CT Tourism Dist.  | 8                  | 8     | 73.5        | 74.5 | 10,685                                    | 10,953     |
|                                        | Fund A & Withdrawn Fund B      | 1                  | 1     | 86.0        | 87.0 | 1,257                                     | 1,295      |
| <b>Police &amp; Fire w/o Soc. Sec.</b> |                                | 1,136              | 1,177 | 63.1        | 63.6 | 6,229,881                                 | 6,657,910  |
| <b>Police &amp; Fire w/Soc. Sec.</b>   |                                | 409                | 436   | 65.5        | 66.0 | 1,734,862                                 | 1,922,553  |
| <b>Gen. Emps. w/o Soc. Sec.</b>        |                                | 2,760              | 2,868 | 72.1        | 72.1 | 6,338,940                                 | 6,796,513  |
| <b>Gen. Emps. w/ Soc. Sec.</b>         |                                | 4,913              | 5,125 | 71.7        | 71.9 | 7,990,520                                 | 8,553,042  |
| <b>Total</b>                           |                                | 9,218              | 9,606 | 70.5        | 70.6 | 22,294,203                                | 23,930,018 |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code                                               | Town Name                  | Unfunded Accrued Liability as of<br>June 30, 2025 | No. of Annual Amort. Payments<br>Remaining as of 07/01/25 |
|---------------------------------------------------------|----------------------------|---------------------------------------------------|-----------------------------------------------------------|
| <b><u>Police &amp; Fire Without Social Security</u></b> |                            |                                                   |                                                           |
| 2 P                                                     | Ansonia Police             | 0                                                 | 0                                                         |
| 14 F                                                    | Branford Fire              | 0                                                 | 0                                                         |
| 15 F                                                    | Bridgeport Fire            | 0                                                 | 0                                                         |
| 15 P                                                    | Bridgeport Police          | 0                                                 | 0                                                         |
| 44 F                                                    | East Haven Fire            | 0                                                 | 0                                                         |
| 44 P                                                    | East Haven Police          | 0                                                 | 0                                                         |
| 62 P                                                    | Hamden Police & Fire       | 212,891                                           | 13                                                        |
| 77 F                                                    | Manchester Fire            | 0                                                 | 0                                                         |
| 89 F                                                    | New Britain Fire           | 0                                                 | 0                                                         |
| 89 P                                                    | New Britain Police         | 0                                                 | 0                                                         |
| 95 F                                                    | New London Fire            | 2,205,051                                         | 20                                                        |
| 95 S                                                    | New London Fire Chief      | 0                                                 | 0                                                         |
| 95 P                                                    | New London Police          | 0                                                 | 0                                                         |
| 124 P                                                   | Seymour Police             | 0                                                 | 0                                                         |
| 126 P                                                   | Shelton Police             | 0                                                 | 0                                                         |
| 131 P                                                   | Southington Police         | 0                                                 | 0                                                         |
| 137 P                                                   | Stonington Police          | 0                                                 | 0                                                         |
| 164 P                                                   | Windsor Police             | 0                                                 | 0                                                         |
| 370 F                                                   | West Haven Fire            | 22,629                                            | 15                                                        |
| 371 F                                                   | West Shore Firefighters    | 21,416                                            | 12                                                        |
| <b><u>Police &amp; Fire With Social Security</u></b>    |                            |                                                   |                                                           |
| 6 P                                                     | Beacon Falls Police        | 166,356                                           | 10                                                        |
| 33 P                                                    | Cromwell Police            | 0                                                 | 0                                                         |
| 37 P                                                    | Derby Police               | 0                                                 | 0                                                         |
| 46 P                                                    | Easton Police              | 0                                                 | 0                                                         |
| 78 F                                                    | Mansfield Firefighters/EMT | 0                                                 | 0                                                         |
| 82 P                                                    | Middlefield Police         | 0                                                 | 0                                                         |
| 85 P                                                    | Monroe Police              | 0                                                 | 0                                                         |
| 86 P                                                    | Montville Police           | 0                                                 | 0                                                         |
| 91 P                                                    | New Fairfield Police       | 0                                                 | 0                                                         |
| 108 P                                                   | Oxford Police              | 0                                                 | 0                                                         |
| 111 P                                                   | Plymouth Police            | 0                                                 | 0                                                         |
| 116 P                                                   | Putnam Police              | 0                                                 | 0                                                         |
| 117 P                                                   | Redding Police             | 0                                                 | 0                                                         |
| 131 F                                                   | Southington Fire           | 0                                                 | 0                                                         |
| 152 F                                                   | Waterford Fire             | 0                                                 | 0                                                         |
| 152 P                                                   | Waterford Police           | 0                                                 | 0                                                         |
| 157 P                                                   | Weston Police              | 0                                                 | 0                                                         |
| 162 P                                                   | Winchester Police          | 0                                                 | 0                                                         |
| 164 F                                                   | Windsor Dog Warden         | 0                                                 | 0                                                         |
| 165 P                                                   | Windsor Locks Police       | 0                                                 | 0                                                         |
| 167 P                                                   | Woodbridge Police          | 0                                                 | 0                                                         |
| 309 F                                                   | Cromwell Fire District     | 49,089                                            | 11                                                        |
| 312 F                                                   | Easton Firefighters        | 0                                                 | 0                                                         |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code                                               | Town Name                                           | Unfunded Accrued Liability as of<br>June 30, 2025 | No. of Annual Amort. Payments<br>Remaining as of 07/01/25 |
|---------------------------------------------------------|-----------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------|
| <b><u>General Employees Without Social Security</u></b> |                                                     |                                                   |                                                           |
| 15 E                                                    | Bridgeport Education                                | 0                                                 | 0                                                         |
| 15 H                                                    | Bridgeport H.D.A                                    | 0                                                 | 0                                                         |
| 15 T                                                    | Bridgeport City                                     | 0                                                 | 0                                                         |
| 44 E                                                    | East Haven Education                                | 0                                                 | 0                                                         |
| 44 T                                                    | East Haven Town & Public Works                      | 0                                                 | 0                                                         |
| 89 E                                                    | New Britain Education                               | 0                                                 | 0                                                         |
| 89 T                                                    | New Britain City                                    | 0                                                 | 0                                                         |
| 93 W                                                    | Greater New Haven Water Pollution Control Authority | 417,991                                           | 12                                                        |
| 753 D                                                   | Mattabassett District                               | 0                                                 | 0                                                         |
| <b><u>General Employees With Social Security</u></b>    |                                                     |                                                   |                                                           |
| 1 E                                                     | Andover Education                                   | 0                                                 | 0                                                         |
| 1 T                                                     | Andover Selectment                                  | 0                                                 | 0                                                         |
| 2 A                                                     | Ansonia HA                                          | 0                                                 | 0                                                         |
| 2 B                                                     | Ansonia Clerical                                    | 0                                                 | 0                                                         |
| 2 T                                                     | Ansonia Town                                        | 0                                                 | 0                                                         |
| 6 S                                                     | Beacon Falls Town                                   | 22,115                                            | 13                                                        |
| 6 T                                                     | Beacon Falls Public Works                           | 954,134                                           | 10                                                        |
| 8 T                                                     | Bethany Public Works                                | 0                                                 | 0                                                         |
| 10 T                                                    | Bethlehem Public Works                              | 0                                                 | 0                                                         |
| 13 E                                                    | Bozrah Board of Education                           | 375,830                                           | 21                                                        |
| 13 T                                                    | Bozrah Town                                         | 0                                                 | 0                                                         |
| 14 E                                                    | Branford Education                                  | 0                                                 | 0                                                         |
| 14 T                                                    | Branford Selectman                                  | 0                                                 | 0                                                         |
| 15 A                                                    | Bridgeport HA                                       | 0                                                 | 0                                                         |
| 15 B                                                    | Bridgeport Port Authority                           | 63,420                                            | 5                                                         |
| 17 A                                                    | Bristol HA                                          | 0                                                 | 0                                                         |
| 22 T                                                    | Canterbury Town                                     | 0                                                 | 0                                                         |
| 23 A                                                    | Canton HA                                           | 0                                                 | 0                                                         |
| 26 L                                                    | Chester Board of Education                          | (1,619)                                           | 17                                                        |
| 27 B                                                    | Clinton Secretarial                                 | 0                                                 | 0                                                         |
| 27 S                                                    | Clinton Supervisory                                 | 0                                                 | 0                                                         |
| 27 T                                                    | Clinton Town                                        | 0                                                 | 0                                                         |
| 28 A                                                    | Colchester HA                                       | 6,291                                             | 5                                                         |
| 32 A                                                    | Coventry HA                                         | 0                                                 | 0                                                         |
| 34 A                                                    | Danbury HA                                          | 0                                                 | 0                                                         |
| 35 A                                                    | Darien HA                                           | 0                                                 | 0                                                         |
| 36 L                                                    | Deep River Board of Education                       | (188)                                             | 17                                                        |
| 37 A                                                    | Derby HA                                            | 0                                                 | 0                                                         |
| 41 T                                                    | East Haddam Town                                    | 0                                                 | 0                                                         |
| 42 A                                                    | East Hampton HA                                     | 0                                                 | 0                                                         |
| 43 A                                                    | East Hartford HA                                    | 0                                                 | 0                                                         |
| 48 E                                                    | Ellington Education                                 | 0                                                 | 0                                                         |
| 48 L                                                    | Ellington Lunch                                     | 0                                                 | 0                                                         |
| 48 T                                                    | Ellington Highway                                   | 0                                                 | 0                                                         |
| 48 V                                                    | Ellington Van Drivers                               | 0                                                 | 0                                                         |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code | Town Name                             | Unfunded Accrued Liability as of<br>June 30, 2025 | No. of Annual Amort. Payments<br>Remaining as of 07/01/25 |
|-----------|---------------------------------------|---------------------------------------------------|-----------------------------------------------------------|
| 49 A      | Enfield HA                            | 0                                                 | 0                                                         |
| 50 L      | Essex Board of Education              | (1,055)                                           | 17                                                        |
| 57 A      | Greenwich Ha                          | 0                                                 | 0                                                         |
| 58 E      | Griswold Education                    | 0                                                 | 0                                                         |
| 58 T      | Griswold Selectman                    | 0                                                 | 0                                                         |
| 59 A      | Groton Town HA                        | 0                                                 | 0                                                         |
| 62 B      | Hamden Education                      | 0                                                 | 0                                                         |
| 62 E      | Hamden Board of Education             | 21,646                                            | 17                                                        |
| 62 S      | Hamden Schools                        | 0                                                 | 0                                                         |
| 62 T      | Hamden Town                           | 172,349                                           | 14                                                        |
| 64 A      | Hartford HA                           | 465,560                                           | 16                                                        |
| 64 E      | Hartford Local 566                    | 0                                                 | 0                                                         |
| 64 S      | Hartford Union Local 818              | (14,090)                                          | 18                                                        |
| 64 T      | Hartford Local 1716                   | 0                                                 | 0                                                         |
| 71 B      | Lebanon Town Hall                     | 0                                                 | 0                                                         |
| 71 T      | Lebanon Highway                       | 0                                                 | 0                                                         |
| 73 S      | Lisbon School District Central Office | (38,276)                                          | 19                                                        |
| 73 T      | Lisbon Town                           | 0                                                 | 0                                                         |
| 77 A      | Manchester HA                         | 0                                                 | 0                                                         |
| 78 E      | Mansfield Education                   | 0                                                 | 0                                                         |
| 78 T      | Mansfield Town                        | 0                                                 | 0                                                         |
| 80 A      | Meriden HA                            | 0                                                 | 0                                                         |
| 82 T      | Middlefield Town                      | 0                                                 | 0                                                         |
| 83 A      | Middletown HA                         | 0                                                 | 0                                                         |
| 84 A      | Milford HA                            | 0                                                 | 0                                                         |
| 86 A      | Montville HA                          | 0                                                 | 0                                                         |
| 86 E      | Montville Education                   | 0                                                 | 0                                                         |
| 86 T      | Montville Town                        | 0                                                 | 0                                                         |
| 88 A      | Naugatuck HA                          | 0                                                 | 0                                                         |
| 89 A      | New Britain HA                        | 0                                                 | 0                                                         |
| 95 A      | New London HA                         | 0                                                 | 0                                                         |
| 95 T      | New London Public Works               | 0                                                 | 0                                                         |
| 103 A     | Norwalk HA                            | 0                                                 | 0                                                         |
| 108 E     | Oxford Education                      | 0                                                 | 0                                                         |
| 108 T     | Oxford Town                           | 0                                                 | 0                                                         |
| 110 H     | Southington Health District           | (87,449)                                          | 17                                                        |
| 113 A     | Portland HA                           | 0                                                 | 0                                                         |
| 114 T     | Preston Town                          | 0                                                 | 0                                                         |
| 115 T     | Prospect Public Works                 | 56,911                                            | 11                                                        |
| 116 A     | Putnam HA                             | 0                                                 | 0                                                         |
| 117 E     | Redding Education                     | 0                                                 | 0                                                         |
| 117 T     | Redding Town                          | 0                                                 | 0                                                         |
| 118 A     | Ridgefield HA                         | 15,958                                            | 2                                                         |
| 124 A     | Seymour HA                            | 0                                                 | 0                                                         |
| 124 E     | Seymour Education                     | 0                                                 | 0                                                         |
| 124 H     | Seymour Education                     | 0                                                 | 0                                                         |
| 124 L     | Seymour Education                     | 0                                                 | 0                                                         |
| 124 T     | Seymour Town & Pub Works              | 0                                                 | 0                                                         |
| 126 A     | Shelton HA                            | 0                                                 | 0                                                         |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code | Town Name                       | Unfunded Accrued Liability as of<br>June 30, 2025 | No. of Annual Amort. Payments<br>Remaining as of 07/01/25 |
|-----------|---------------------------------|---------------------------------------------------|-----------------------------------------------------------|
| 131 A     | Southington HA                  | 0                                                 | 0                                                         |
| 131 D     | Southington Dog Acct            | 0                                                 | 0                                                         |
| 131 E     | Southington Education           | 0                                                 | 0                                                         |
| 131 L     | Southington Lunch               | 0                                                 | 0                                                         |
| 131 S     | Southington Sewer               | 0                                                 | 0                                                         |
| 131 T     | Southington Town                | 0                                                 | 0                                                         |
| 131 W     | Southington Water               | 0                                                 | 0                                                         |
| 135 A     | Stamford HA                     | 0                                                 | 0                                                         |
| 138 A     | Stratford HA                    | 0                                                 | 0                                                         |
| 141 T     | Thompson Town                   | 0                                                 | 0                                                         |
| 142 M     | Tolland County MAFS             | 48,342                                            | 7                                                         |
| 143 A     | Torrington HA                   | 0                                                 | 0                                                         |
| 144 D     | Trumbull Monroe Health District | 0                                                 | 0                                                         |
| 146 A     | Rockville HA                    | 0                                                 | 0                                                         |
| 148 A     | Wallingford HA                  | 0                                                 | 0                                                         |
| 152 B     | Waterford Local 1303            | 0                                                 | 0                                                         |
| 152 E     | Waterford Cust & Main Asst      | 0                                                 | 0                                                         |
| 152 H     | Water Local RI 161              | 0                                                 | 0                                                         |
| 152 L     | Waterford Café RI0224           | 0                                                 | 0                                                         |
| 152 N     | Waterford Paraprofessionals     | 0                                                 | 0                                                         |
| 152 S     | Waterford NonUnion Educ         | 0                                                 | 0                                                         |
| 152 T     | Waterford Gen Gov Admin         | 0                                                 | 0                                                         |
| 152 W     | Waterford Town                  | 0                                                 | 0                                                         |
| 153 R     | Watertown Golf Course           | 0                                                 | 0                                                         |
| 153 S     | Watertown Town Hall Supervisors | 300,227                                           | 10                                                        |
| 153 T     | Watertown Town                  | 61,150                                            | 3                                                         |
| 155 A     | West Hartford HA                | 0                                                 | 0                                                         |
| 156 A     | West Haven HA                   | 0                                                 | 0                                                         |
| 157 E     | Weston Education                | 0                                                 | 0                                                         |
| 157 H     | Weston Highway                  | 0                                                 | 0                                                         |
| 157 L     | Weston Lunch                    | 0                                                 | 0                                                         |
| 157 S     | Weston Salary                   | 0                                                 | 0                                                         |
| 157 T     | Weston Town                     | 0                                                 | 0                                                         |
| 159 A     | Wethersfield HA                 | 0                                                 | 0                                                         |
| 162 A     | Winchester HA                   | 0                                                 | 0                                                         |
| 165 A     | Windsor Locks HA                | 0                                                 | 0                                                         |
| 165 E     | Windsor Locks Education         | 0                                                 | 0                                                         |
| 165 N     | Windsor Locks Paraprofessionals | 0                                                 | 0                                                         |
| 165 T     | Windsor Locks Town              | 0                                                 | 0                                                         |
| 167 E     | Woodbridge Education            | 0                                                 | 0                                                         |
| 167 T     | Woodbridge Town                 | 0                                                 | 0                                                         |
| 169 E     | Woodstock Education             | 0                                                 | 0                                                         |
| 169 T     | Woodstock Town                  | 0                                                 | 0                                                         |
| 170 A     | Norwich Town HA                 | 0                                                 | 0                                                         |
| 204 E     | Regional Dist #4 Cust           | 0                                                 | 0                                                         |
| 204 L     | Regional Dist #4 Café           | 0                                                 | 0                                                         |
| 204 N     | Regional Dist #4 NonOCert       | 0                                                 | 0                                                         |
| 204 S     | Regional Dist #4 Secretarial    | 0                                                 | 0                                                         |
| 216 B     | Regional Dist #16               | 5,110                                             | 19                                                        |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code | Town Name                              | Unfunded Accrued Liability as of<br>June 30, 2025 | No. of Annual Amort. Payments<br>Remaining as of 07/01/25 |
|-----------|----------------------------------------|---------------------------------------------------|-----------------------------------------------------------|
| 219 E     | Regional Dist #19                      | 0                                                 | 0                                                         |
| 368 D     | Watertown Fire District                | 0                                                 | 0                                                         |
| 401 D     | Westport/Weston Health                 | 0                                                 | 0                                                         |
| 403 D     | East Shore Dist Health                 | 0                                                 | 0                                                         |
| 405 D     | Lower Naugatuck Valley                 | 0                                                 | 0                                                         |
| 410 D     | Quinnipiack Vall health                | 0                                                 | 0                                                         |
| 413 D     | Uncas Health District                  | 0                                                 | 0                                                         |
| 503 A     | Willimantic HA                         | 0                                                 | 0                                                         |
| 606 W     | Jewett City Highway/Elect Off.         | 0                                                 | 0                                                         |
| 715 D     | Southeastern CT PLNG                   | 0                                                 | 0                                                         |
| 750 D     | Southeastern CT Water                  | 0                                                 | 0                                                         |
| 751 D     | South Norwalk Electric                 | 0                                                 | 0                                                         |
| 752 D     | Watertown Water & Sewer                | 0                                                 | 0                                                         |
| 755 D     | Norwalk 1st Water                      | 0                                                 | 0                                                         |
| 756 D     | Norwalk 2nd Water                      | 0                                                 | 0                                                         |
| 757 A     | Connecticut HA                         | 0                                                 | 0                                                         |
| 799 M     | Southeastern CT Tourism Dist.          | 0                                                 | 0                                                         |
|           | <b>Police &amp; Fire w/o Soc. Sec.</b> | 2,461,988                                         |                                                           |
|           | <b>Police &amp; Fire w/Soc. Sec.</b>   | 215,445                                           |                                                           |
|           | <b>Gen. Emps. w/o Soc. Sec.</b>        | 417,991                                           |                                                           |
|           | <b>Gen. Emps. w/ Soc. Sec.</b>         | 2,426,366                                         |                                                           |
|           | <b>Total</b>                           | <u>5,521,790</u>                                  |                                                           |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code                                               | Town Name                  | Estimated Payroll<br>2025-2026 | Estimated Employer<br>Contrib. 2025-2026 | Amort. Payment<br>07/01/2025 | Estimated Total<br>Contrib. 2025-2026 | 2025-2026 Total<br>as % Est. Payroll |
|---------------------------------------------------------|----------------------------|--------------------------------|------------------------------------------|------------------------------|---------------------------------------|--------------------------------------|
| <b><u>Police &amp; Fire Without Social Security</u></b> |                            |                                | <b>26.73%</b>                            |                              |                                       |                                      |
| 2 P                                                     | Ansonia Police             | 5,775,093                      | 1,543,682                                | 0                            | 1,543,682                             | 26.73%                               |
| 14 F                                                    | Branford Fire              | 5,387,028                      | 1,439,953                                | 0                            | 1,439,953                             | 26.73%                               |
| 15 F                                                    | Bridgeport Fire            | 32,797,779                     | 8,766,846                                | 0                            | 8,766,846                             | 26.73%                               |
| 15 P                                                    | Bridgeport Police          | 48,463,953                     | 12,954,415                               | 0                            | 12,954,415                            | 26.73%                               |
| 44 F                                                    | East Haven Fire            | 6,140,184                      | 1,641,271                                | 0                            | 1,641,271                             | 26.73%                               |
| 44 P                                                    | East Haven Police          | 8,352,615                      | 2,232,654                                | 0                            | 2,232,654                             | 26.73%                               |
| 62 P                                                    | Hamden Police & Fire       | 19,567,130                     | 5,230,294                                | 23,806                       | 5,254,100                             | 26.85%                               |
| 77 F                                                    | Manchester Fire            | 13,513,004                     | 3,612,026                                | 0                            | 3,612,026                             | 26.73%                               |
| 89 F                                                    | New Britain Fire           | 14,426,145                     | 3,856,109                                | 0                            | 3,856,109                             | 26.73%                               |
| 89 P                                                    | New Britain Police         | 18,283,428                     | 4,887,160                                | 0                            | 4,887,160                             | 26.73%                               |
| 95 F                                                    | New London Fire            | 7,172,826                      | 1,917,296                                | 194,525                      | 2,111,821                             | 29.44%                               |
| 95 S                                                    | New London Fire Chief      | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 95 P                                                    | New London Police          | 7,959,096                      | 2,127,466                                | 0                            | 2,127,466                             | 26.73%                               |
| 124 P                                                   | Seymour Police             | 5,051,963                      | 1,350,390                                | 0                            | 1,350,390                             | 26.73%                               |
| 126 P                                                   | Shelton Police             | 6,680,707                      | 1,785,753                                | 0                            | 1,785,753                             | 26.73%                               |
| 131 P                                                   | Southington Police         | 9,334,187                      | 2,495,028                                | 0                            | 2,495,028                             | 26.73%                               |
| 137 P                                                   | Stonington Police          | 4,633,684                      | 1,238,584                                | 0                            | 1,238,584                             | 26.73%                               |
| 164 P                                                   | Windsor Police             | 6,081,718                      | 1,625,643                                | 0                            | 1,625,643                             | 26.73%                               |
| 370 F                                                   | West Haven Fire            | 5,210,292                      | 1,392,711                                | 2,322                        | 1,395,033                             | 26.77%                               |
| 371 F                                                   | West Shore Firefighters    | 3,375,922                      | 902,384                                  | 2,520                        | 904,904                               | 26.80%                               |
| <b><u>Police &amp; Fire With Social Security</u></b>    |                            |                                | <b>24.12%</b>                            |                              |                                       |                                      |
| 6 P                                                     | Beacon Falls Police        | 398,191                        | 96,044                                   | 22,136                       | 118,180                               | 29.68%                               |
| 33 P                                                    | Cromwell Police            | 3,687,300                      | 889,377                                  | 0                            | 889,377                               | 24.12%                               |
| 37 P                                                    | Derby Police               | 4,243,847                      | 1,023,616                                | 0                            | 1,023,616                             | 24.12%                               |
| 46 P                                                    | Easton Police              | 1,509,952                      | 364,200                                  | 0                            | 364,200                               | 24.12%                               |
| 78 F                                                    | Mansfield Firefighters/EMT | 2,507,541                      | 604,819                                  | 0                            | 604,819                               | 24.12%                               |
| 82 P                                                    | Middlefield Police         | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 85 P                                                    | Monroe Police              | 5,579,044                      | 1,345,665                                | 0                            | 1,345,665                             | 24.12%                               |
| 86 F                                                    | Montville Fire             | 1,493,642                      | 360,266                                  | 0                            | 360,266                               | 24.12%                               |
| 86 P                                                    | Montville Police           | 3,747,658                      | 903,935                                  | 0                            | 903,935                               | 24.12%                               |
| 91 P                                                    | New Fairfield Police       | 1,000,538                      | 241,330                                  | 0                            | 241,330                               | 24.12%                               |
| 108 P                                                   | Oxford Police              | 1,647,215                      | 397,308                                  | 0                            | 397,308                               | 24.12%                               |
| 111 P                                                   | Plymouth Police            | 3,310,026                      | 798,378                                  | 0                            | 798,378                               | 24.12%                               |
| 116 P                                                   | Putnam Police              | 1,884,476                      | 454,536                                  | 0                            | 454,536                               | 24.12%                               |
| 117 P                                                   | Redding Police             | 1,825,046                      | 440,201                                  | 0                            | 440,201                               | 24.12%                               |
| 131 F                                                   | Southington Fire           | 5,176,055                      | 1,248,464                                | 0                            | 1,248,464                             | 24.12%                               |
| 152 F                                                   | Waterford Fire             | 1,846,694                      | 445,423                                  | 0                            | 445,423                               | 24.12%                               |
| 152 P                                                   | Waterford Police           | 5,711,198                      | 1,377,541                                | 0                            | 1,377,541                             | 24.12%                               |
| 157 P                                                   | Weston Police              | 2,533,243                      | 611,018                                  | 0                            | 611,018                               | 24.12%                               |
| 162 P                                                   | Winchester Police          | 2,460,483                      | 593,468                                  | 0                            | 593,468                               | 24.12%                               |
| 164 F                                                   | Windsor Dog Warden         | 85,813                         | 20,698                                   | 0                            | 20,698                                | 0.00%                                |
| 165 P                                                   | Windsor Locks Police       | 4,593,223                      | 1,107,885                                | 0                            | 1,107,885                             | 24.12%                               |
| 167 P                                                   | Woodbridge Police          | 2,630,986                      | 634,594                                  | 0                            | 634,594                               | 24.12%                               |
| 309 F                                                   | Cromwell Fire Distrct      | 2,400,750                      | 579,061                                  | 6,118                        | 585,179                               | 24.37%                               |
| 312 F                                                   | Easton Firefighters        | 958,936                        | 231,295                                  | 0                            | 231,295                               | 24.12%                               |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code                                        | Town Name                                           | Estimated Payroll<br>2025-2026 | Estimated Employer<br>Contrib. 2025-2026 | Amort. Payment<br>07/01/2025 | Estimated Total<br>Contrib. 2025-2026 | 2025-2026 Total<br>as % Est. Payroll |
|--------------------------------------------------|-----------------------------------------------------|--------------------------------|------------------------------------------|------------------------------|---------------------------------------|--------------------------------------|
| <b>General Employees Without Social Security</b> |                                                     |                                | <b>20.78%</b>                            |                              |                                       |                                      |
| 15 E                                             | Bridgeport Education                                | 45,292,279                     | 9,411,736                                | 0                            | 9,411,736                             | 20.78%                               |
| 15 H                                             | Bridgeport H.D.A                                    | 211,891                        | 44,031                                   | 0                            | 44,031                                | 20.78%                               |
| 15 T                                             | Bridgeport City                                     | 49,042,494                     | 10,191,030                               | 0                            | 10,191,030                            | 20.78%                               |
| 44 E                                             | East Haven Education                                | 4,710,321                      | 978,805                                  | 0                            | 978,805                               | 20.78%                               |
| 44 T                                             | East Haven Town & Public Works                      | 6,242,295                      | 1,297,149                                | 0                            | 1,297,149                             | 20.78%                               |
| 89 E                                             | New Britain Education                               | 28,826,274                     | 5,990,100                                | 0                            | 5,990,100                             | 20.78%                               |
| 89 T                                             | New Britain City                                    | 22,865,659                     | 4,751,484                                | 0                            | 4,751,484                             | 20.78%                               |
| 93 W                                             | Greater New Haven Water Pollution Control Authority | 7,122,748                      | 1,480,107                                | 49,183                       | 1,529,290                             | 21.47%                               |
| 753 D                                            | Mattabassett District                               | 3,431,955                      | 713,160                                  | 0                            | 713,160                               | 20.78%                               |
| <b>General Employees With Social Security</b>    |                                                     |                                | <b>16.71%</b>                            |                              |                                       |                                      |
| 1 E                                              | Andover Education                                   | 540,601                        | 90,334                                   | 0                            | 90,334                                | 16.71%                               |
| 1 T                                              | Andover Selectment                                  | 632,112                        | 105,626                                  | 0                            | 105,626                               | 16.71%                               |
| 2 A                                              | Ansonia HA                                          | 906,439                        | 151,466                                  | 0                            | 151,466                               | 16.71%                               |
| 2 B                                              | Ansonia Clerical                                    | 2,820,496                      | 471,305                                  | 0                            | 471,305                               | 16.71%                               |
| 2 T                                              | Ansonia Town                                        | 2,044,465                      | 341,630                                  | 0                            | 341,630                               | 16.71%                               |
| 6 S                                              | Beacon Falls Town                                   | 611,079                        | 102,111                                  | 2,473                        | 104,584                               | 17.11%                               |
| 6 T                                              | Beacon Falls Public Works                           | 860,897                        | 143,856                                  | 126,960                      | 270,816                               | 31.46%                               |
| 8 T                                              | Bethany Public Works                                | 582,627                        | 97,357                                   | 0                            | 97,357                                | 16.71%                               |
| 10 T                                             | Bethlehem Public Works                              | 257,857                        | 43,088                                   | 0                            | 43,088                                | 16.71%                               |
| 13 E                                             | Bozrah Board of Education                           | 729,197                        | 121,849                                  | 32,416                       | 154,265                               | 21.16%                               |
| 13 T                                             | Bozrah Town                                         | 476,648                        | 79,648                                   | 0                            | 79,648                                | 16.71%                               |
| 14 E                                             | Branford Education                                  | 9,309,520                      | 1,555,621                                | 0                            | 1,555,621                             | 16.71%                               |
| 14 T                                             | Branford Selectman                                  | 11,435,017                     | 1,910,791                                | 0                            | 1,910,791                             | 16.71%                               |
| 15 A                                             | Bridgeport HA                                       | 5,157,599                      | 861,835                                  | 0                            | 861,835                               | 16.71%                               |
| 15 B                                             | Bridgeport Port Authority                           | 54,384                         | 9,088                                    | 14,456                       | 23,544                                | 0.00%                                |
| 17 A                                             | Bristol HA                                          | 2,183,659                      | 364,889                                  | 0                            | 364,889                               | 16.71%                               |
| 22 T                                             | Canterbury Town                                     | 792,938                        | 132,500                                  | 0                            | 132,500                               | 16.71%                               |
| 23 A                                             | Canton HA                                           | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 26 L                                             | Chester Board of Education                          | 56,040                         | 9,364                                    | (155)                        | 9,209                                 | 16.43%                               |
| 27 B                                             | Clinton Secretarial                                 | 1,612,299                      | 269,415                                  | 0                            | 269,415                               | 16.71%                               |
| 27 S                                             | Clinton Supervisory                                 | 1,339,211                      | 223,782                                  | 0                            | 223,782                               | 16.71%                               |
| 27 T                                             | Clinton Town                                        | 1,120,902                      | 187,303                                  | 0                            | 187,303                               | 16.71%                               |
| 28 A                                             | Colchester HA                                       | 0                              | 0                                        | 1,434                        | 1,434                                 | 0.00%                                |
| 32 A                                             | Coventry HA                                         | 290,439                        | 48,532                                   | 0                            | 48,532                                | 16.71%                               |
| 34 A                                             | Danbury HA                                          | 3,072,646                      | 513,439                                  | 0                            | 513,439                               | 16.71%                               |
| 35 A                                             | Darien HA                                           | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 36 L                                             | Deep River Board of Education                       | 52,836                         | 8,829                                    | (18)                         | 8,811                                 | 16.68%                               |
| 37 A                                             | Derby HA                                            | 157,239                        | 26,275                                   | 0                            | 26,275                                | 16.71%                               |
| 41 T                                             | East Haddam Town                                    | 236,437                        | 39,509                                   | 0                            | 39,509                                | 16.71%                               |
| 42 A                                             | East Hampton HA                                     | 80,146                         | 13,392                                   | 0                            | 13,392                                | 16.71%                               |
| 43 A                                             | East Hartford HA                                    | 1,584,128                      | 264,708                                  | 0                            | 264,708                               | 16.71%                               |
| 48 E                                             | Ellington Education                                 | 6,465,389                      | 1,080,367                                | 0                            | 1,080,367                             | 16.71%                               |
| 48 L                                             | Ellington Lunch                                     | 217,640                        | 36,368                                   | 0                            | 36,368                                | 16.71%                               |
| 48 T                                             | Ellington Highway                                   | 560,729                        | 93,698                                   | 0                            | 93,698                                | 16.71%                               |
| 48 V                                             | Ellington Van Drivers                               | 118,733                        | 19,840                                   | 0                            | 19,840                                | 16.71%                               |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code | Town Name                             | Estimated Payroll<br>2025-2026 | Estimated Employer<br>Contrib. 2025-2026 | Amort. Payment<br>07/01/2025 | Estimated Total<br>Contrib. 2025-2026 | 2025-2026 Total<br>as % Est. Payroll |
|-----------|---------------------------------------|--------------------------------|------------------------------------------|------------------------------|---------------------------------------|--------------------------------------|
| 49 A      | Enfield HA                            | 1,208,144                      | 201,881                                  | 0                            | 201,881                               | 16.71%                               |
| 50 L      | Essex Board of Education              | 79,255                         | 13,244                                   | (101)                        | 13,143                                | 16.58%                               |
| 57 A      | Greenwich Ha                          | 4,171,406                      | 697,042                                  | 0                            | 697,042                               | 16.71%                               |
| 58 E      | Griswold Education                    | 5,791,094                      | 967,692                                  | 0                            | 967,692                               | 16.71%                               |
| 58 T      | Griswold Selectman                    | 1,711,224                      | 285,946                                  | 0                            | 285,946                               | 16.71%                               |
| 59 A      | Groton Town HA                        | 86,103                         | 14,388                                   | 0                            | 14,388                                | 0.00%                                |
| 62 B      | Hamden Education                      | 4,283,818                      | 715,826                                  | 0                            | 715,826                               | 16.71%                               |
| 62 E      | Hamden Board of Education             | 8,580,770                      | 1,433,847                                | 2,072                        | 1,435,919                             | 16.73%                               |
| 62 S      | Hamden Schools                        | 872,510                        | 145,796                                  | 0                            | 145,796                               | 16.71%                               |
| 62 T      | Hamden Town                           | 14,345,587                     | 2,397,148                                | 18,418                       | 2,415,566                             | 16.84%                               |
| 64 A      | Hartford HA                           | 4,966,338                      | 829,875                                  | 46,059                       | 875,934                               | 17.64%                               |
| 64 E      | Hartford Local 566                    | 13,020,175                     | 2,175,671                                | 0                            | 2,175,671                             | 16.71%                               |
| 64 S      | Hartford Union Local 818              | 443,973                        | 74,188                                   | (1,309)                      | 72,879                                | 16.42%                               |
| 64 T      | Hartford Local 1716                   | 18,508,617                     | 3,092,790                                | 0                            | 3,092,790                             | 16.71%                               |
| 71 B      | Lebanon Town Hall                     | 976,936                        | 163,246                                  | 0                            | 163,246                               | 16.71%                               |
| 71 T      | Lebanon Highway                       | 711,637                        | 118,915                                  | 0                            | 118,915                               | 16.71%                               |
| 73 S      | Lisbon School District Central Office | 301,265                        | 50,341                                   | (3,461)                      | 46,880                                | 15.56%                               |
| 73 T      | Lisbon Town                           | 581,239                        | 97,125                                   | 0                            | 97,125                                | 16.71%                               |
| 71 A      | Litchfield Housing                    | 86,841                         | 14,511                                   | 0                            | 14,511                                | 16.71%                               |
| 77 A      | Manchester HA                         | 1,514,951                      | 253,148                                  | 0                            | 253,148                               | 16.71%                               |
| 78 E      | Mansfield Education                   | 5,059,639                      | 845,466                                  | 0                            | 845,466                               | 16.71%                               |
| 78 T      | Mansfield Town                        | 9,326,606                      | 1,558,476                                | 0                            | 1,558,476                             | 16.71%                               |
| 80 A      | Meriden HA                            | 837,881                        | 140,010                                  | 0                            | 140,010                               | 16.71%                               |
| 82 T      | Middlefield Town                      | 630,903                        | 105,424                                  | 0                            | 105,424                               | 16.71%                               |
| 83 A      | Middletown HA                         | 1,092,952                      | 182,632                                  | 0                            | 182,632                               | 16.71%                               |
| 84 A      | Milford HA                            | 624,262                        | 104,314                                  | 0                            | 104,314                               | 16.71%                               |
| 86 A      | Montville HA                          | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 86 E      | Montville Education                   | 5,237,599                      | 875,203                                  | 0                            | 875,203                               | 16.71%                               |
| 86 T      | Montville Town                        | 6,357,659                      | 1,062,365                                | 0                            | 1,062,365                             | 16.71%                               |
| 88 A      | Naugatuck HA                          | 814,061                        | 136,030                                  | 0                            | 136,030                               | 16.71%                               |
| 89 A      | New Britain HA                        | 2,301,261                      | 384,541                                  | 0                            | 384,541                               | 16.71%                               |
| 95 A      | New London HA                         | 449,259                        | 75,071                                   | 0                            | 75,071                                | 16.71%                               |
| 95 T      | New London Public Works               | 4,699,210                      | 785,238                                  | 0                            | 785,238                               | 16.71%                               |
| 103 A     | Norwalk HA                            | 3,229,691                      | 539,681                                  | 0                            | 539,681                               | 16.71%                               |
| 108 E     | Oxford Education                      | 4,629,940                      | 773,663                                  | 0                            | 773,663                               | 16.71%                               |
| 108 T     | Oxford Town                           | 3,245,269                      | 542,284                                  | 0                            | 542,284                               | 16.71%                               |
| 110 H     | Southington Health District           | 658,542                        | 110,042                                  | (8,371)                      | 101,671                               | 15.44%                               |
| 113 A     | Portland HA                           | 413,668                        | 69,124                                   | 0                            | 69,124                                | 16.71%                               |
| 114 T     | Preston Town                          | 1,282,659                      | 214,332                                  | 0                            | 214,332                               | 16.71%                               |
| 115 T     | Prospect Public Works                 | 675,196                        | 112,825                                  | 7,093                        | 119,918                               | 17.76%                               |
| 116 A     | Putnam HA                             | 889,960                        | 148,712                                  | 0                            | 148,712                               | 16.71%                               |
| 117 E     | Redding Education                     | 3,327,155                      | 555,968                                  | 0                            | 555,968                               | 16.71%                               |
| 117 T     | Redding Town                          | 5,278,192                      | 881,986                                  | 0                            | 881,986                               | 16.71%                               |
| 118 A     | Ridgefield HA                         | 0                              | 0                                        | 8,249                        | 8,249                                 | 0.00%                                |
| 124 A     | Seymour HA                            | 759,634                        | 126,935                                  | 0                            | 126,935                               | 16.71%                               |
| 124 E     | Seymour Education                     | 5,203,166                      | 869,449                                  | 0                            | 869,449                               | 16.71%                               |
| 124 H     | Seymour Education                     | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 124 L     | Seymour Education                     | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code | Town Name                       | Estimated Payroll<br>2025-2026 | Estimated Employer<br>Contrib. 2025-2026 | Amort. Payment<br>07/01/2025 | Estimated Total<br>Contrib. 2025-2026 | 2025-2026 Total<br>as % Est. Payroll |
|-----------|---------------------------------|--------------------------------|------------------------------------------|------------------------------|---------------------------------------|--------------------------------------|
| 124 T     | Seymour Town & Pub Works        | 4,590,654                      | 767,098                                  | 0                            | 767,098                               | 16.71%                               |
| 126 A     | Shelton HA                      | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 131 A     | Southington HA                  | 176,725                        | 29,531                                   | 0                            | 29,531                                | 0.00%                                |
| 131 D     | Southington Dog Acct            | 181,013                        | 30,247                                   | 0                            | 30,247                                | 16.71%                               |
| 131 E     | Southington Education           | 18,612,643                     | 3,110,173                                | 0                            | 3,110,173                             | 16.71%                               |
| 131 L     | Southington Lunch               | 531,959                        | 88,890                                   | 0                            | 88,890                                | 16.71%                               |
| 131 S     | Southington Sewer               | 1,187,967                      | 198,509                                  | 0                            | 198,509                               | 16.71%                               |
| 131 T     | Southington Town                | 11,125,177                     | 1,859,017                                | 0                            | 1,859,017                             | 16.71%                               |
| 131 W     | Southington Water               | 2,218,486                      | 370,709                                  | 0                            | 370,709                               | 16.71%                               |
| 135 A     | Stamford HA                     | 6,520,984                      | 1,089,656                                | 0                            | 1,089,656                             | 16.71%                               |
| 138 A     | Stratford HA                    | 1,586,348                      | 265,079                                  | 0                            | 265,079                               | 16.71%                               |
| 141 T     | Thompson Town                   | 2,403,504                      | 401,626                                  | 0                            | 401,626                               | 16.71%                               |
| 142 M     | Tolland County MAFS             | 1,100,787                      | 183,942                                  | 8,383                        | 192,325                               | 17.47%                               |
| 143 A     | Torrington HA                   | 837,751                        | 139,988                                  | 0                            | 139,988                               | 16.71%                               |
| 144 D     | Trumbull Monroe Health District | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 146 A     | Rockville HA                    | 1,270,097                      | 212,233                                  | 0                            | 212,233                               | 16.71%                               |
| 148 A     | Wallingford HA                  | 641,381                        | 107,175                                  | 0                            | 107,175                               | 16.71%                               |
| 152 B     | Waterford Local 1303            | 4,453,144                      | 744,120                                  | 0                            | 744,120                               | 16.71%                               |
| 152 E     | Waterford Cust & Main Asst      | 2,345,308                      | 391,901                                  | 0                            | 391,901                               | 16.71%                               |
| 152 H     | Water Local RI 161              | 963,214                        | 160,953                                  | 0                            | 160,953                               | 16.71%                               |
| 152 L     | Waterford Café RI0224           | 449,086                        | 75,042                                   | 0                            | 75,042                                | 16.71%                               |
| 152 N     | Waterford Paraprofessionals     | 2,481,512                      | 414,661                                  | 0                            | 414,661                               | 16.71%                               |
| 152 S     | Waterford NonUnion Educ         | 2,967,854                      | 495,928                                  | 0                            | 495,928                               | 16.71%                               |
| 152 T     | Waterford Gen Gov Admin         | 1,839,864                      | 307,441                                  | 0                            | 307,441                               | 16.71%                               |
| 152 W     | Waterford Town                  | 3,418,610                      | 571,250                                  | 0                            | 571,250                               | 16.71%                               |
| 153 R     | Watertown Golf Course           | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 153 S     | Watertown Town Hall Supervisors | 107,994                        | 18,046                                   | 39,949                       | 57,995                                | 53.70%                               |
| 153 T     | Watertown Town                  | 459,538                        | 76,789                                   | 21,777                       | 98,566                                | 21.45%                               |
| 155 A     | West Hartford HA                | 2,221,767                      | 371,257                                  | 0                            | 371,257                               | 16.71%                               |
| 156 A     | West Haven HA                   | 1,378,002                      | 230,264                                  | 0                            | 230,264                               | 16.71%                               |
| 157 E     | Weston Education                | 6,132,982                      | 1,024,821                                | 0                            | 1,024,821                             | 16.71%                               |
| 157 H     | Weston Highway                  | 1,066,457                      | 178,205                                  | 0                            | 178,205                               | 16.71%                               |
| 157 L     | Weston Lunch                    | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 157 S     | Weston Salary                   | 1,963,876                      | 328,164                                  | 0                            | 328,164                               | 16.71%                               |
| 157 T     | Weston Town                     | 3,863,237                      | 645,547                                  | 0                            | 645,547                               | 16.71%                               |
| 159 A     | Wethersfield HA                 | 490,966                        | 82,040                                   | 0                            | 82,040                                | 16.71%                               |
| 162 A     | Winchester HA                   | 108,150                        | 18,072                                   | 0                            | 18,072                                | 0.00%                                |
| 165 A     | Windsor Locks HA                | 45,946                         | 7,678                                    | 0                            | 7,678                                 | 16.71%                               |
| 165 E     | Windsor Locks Education         | 3,371,454                      | 563,370                                  | 0                            | 563,370                               | 16.71%                               |
| 165 N     | Windsor Locks Paraprofessionals | 1,849,709                      | 309,086                                  | 0                            | 309,086                               | 16.71%                               |
| 165 T     | Windsor Locks Town              | 4,754,418                      | 794,463                                  | 0                            | 794,463                               | 16.71%                               |
| 167 E     | Woodbridge Education            | 2,889,477                      | 482,832                                  | 0                            | 482,832                               | 16.71%                               |
| 167 T     | Woodbridge Town                 | 4,353,588                      | 727,485                                  | 0                            | 727,485                               | 16.71%                               |
| 169 E     | Woodstock Education             | 958,028                        | 160,086                                  | 0                            | 160,086                               | 16.71%                               |
| 169 T     | Woodstock Town                  | 1,458,958                      | 243,792                                  | 0                            | 243,792                               | 16.71%                               |
| 170 A     | Norwich Town HA                 | 1,700,647                      | 284,178                                  | 0                            | 284,178                               | 16.71%                               |
| 204 E     | Regional Dist #4 Cust           | 678,021                        | 113,297                                  | 0                            | 113,297                               | 16.71%                               |
| 204 L     | Regional Dist #4 Café           | 315,091                        | 52,652                                   | 0                            | 52,652                                | 16.71%                               |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code | Town Name                              | Estimated Payroll<br>2025-2026 | Estimated Employer<br>Contrib. 2025-2026 | Amort. Payment<br>07/01/2025 | Estimated Total<br>Contrib. 2025-2026 | 2025-2026 Total<br>as % Est. Payroll |
|-----------|----------------------------------------|--------------------------------|------------------------------------------|------------------------------|---------------------------------------|--------------------------------------|
| 204 N     | Regional Dist #4 Non0Cert              | 1,260,828                      | 210,684                                  | 0                            | 210,684                               | 16.71%                               |
| 204 S     | Regional Dist #4 Secretarial           | 616,220                        | 102,970                                  | 0                            | 102,970                               | 16.71%                               |
| 216 B     | Regional Dist #16                      | 164,659                        | 27,515                                   | 462                          | 27,977                                | 16.99%                               |
| 219 E     | Regional Dist #19                      | 2,314,114                      | 386,688                                  | 0                            | 386,688                               | 16.71%                               |
| 368 D     | Watertown Fire District                | 535,387                        | 89,463                                   | 0                            | 89,463                                | 16.71%                               |
| 401 D     | Westport/Weston Health                 | 1,053,271                      | 176,002                                  | 0                            | 176,002                               | 16.71%                               |
| 403 D     | East Shore Dist Health                 | 1,185,081                      | 198,027                                  | 0                            | 198,027                               | 16.71%                               |
| 405 D     | Lower Naugatuck Valley                 | 1,441,186                      | 240,822                                  | 0                            | 240,822                               | 16.71%                               |
| 410 D     | Quinnipiack Vall health                | 687,630                        | 114,903                                  | 0                            | 114,903                               | 16.71%                               |
| 413 D     | Uncas Health District                  | 849,371                        | 141,930                                  | 0                            | 141,930                               | 16.71%                               |
| 503 A     | Willimantic HA                         | 1,293,845                      | 216,201                                  | 0                            | 216,201                               | 16.71%                               |
| 606 W     | Jewett City Highway/Elect Off.         | 176,632                        | 29,515                                   | 0                            | 29,515                                | 16.71%                               |
| 715 D     | Southeastern CT PLNG                   | 1,050,951                      | 175,614                                  | 0                            | 175,614                               | 16.71%                               |
| 750 D     | Southeastern CT Water                  | 564,955                        | 94,404                                   | 0                            | 94,404                                | 16.71%                               |
| 751 D     | South Norwalk Electric                 | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 752 D     | Watertown Water & Sewer                | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 755 D     | Norwalk 1st Water                      | 2,850,204                      | 476,269                                  | 0                            | 476,269                               | 16.71%                               |
| 756 D     | Norwalk 2nd Water                      | 4,979,102                      | 832,008                                  | 0                            | 832,008                               | 16.71%                               |
| 757 A     | Connecticut HA                         | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 799 M     | Southeastern CT Tourism Dist.          | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
|           | <b>Police &amp; Fire w/o Soc. Sec.</b> | 228,206,754                    | 60,999,665                               | 223,173                      | 61,222,838                            | 26.83%                               |
|           | <b>Police &amp; Fire w/Soc. Sec.</b>   | 61,231,857                     | 14,769,122                               | 28,254                       | 14,797,376                            | 24.17%                               |
|           | <b>Gen. Emps. w/o Soc. Sec.</b>        | 167,745,916                    | 34,857,602                               | 49,183                       | 34,906,785                            | 20.81%                               |
|           | <b>Gen. Emps. w/ Soc. Sec.</b>         | 338,722,406                    | 56,600,514                               | 316,786                      | 56,917,300                            | 16.80%                               |
|           | <b>Total</b>                           | 795,906,933                    | 167,226,903                              | 617,396                      | 167,844,299                           | 21.09%                               |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code                                               | Town Name                  | Estimated Payroll<br>2026-2027 | Estimated Employer<br>Contrib. 2026-2027 | Amort. Payment<br>07/01/2026 | Estimated Total<br>Contrib. 2026-2027 | 2026-2027 Total<br>as % Est. Payroll |
|---------------------------------------------------------|----------------------------|--------------------------------|------------------------------------------|------------------------------|---------------------------------------|--------------------------------------|
| <b><u>Police &amp; Fire Without Social Security</u></b> |                            |                                | <b>27.07%</b>                            |                              |                                       |                                      |
| 2 P                                                     | Ansonia Police             | 5,948,346                      | 1,610,217                                | 0                            | 1,610,217                             | 27.07%                               |
| 14 F                                                    | Branford Fire              | 5,548,639                      | 1,502,017                                | 0                            | 1,502,017                             | 27.07%                               |
| 15 F                                                    | Bridgeport Fire            | 33,781,712                     | 9,144,709                                | 0                            | 9,144,709                             | 27.07%                               |
| 15 P                                                    | Bridgeport Police          | 49,917,872                     | 13,512,768                               | 0                            | 13,512,768                            | 27.07%                               |
| 44 F                                                    | East Haven Fire            | 6,324,390                      | 1,712,012                                | 0                            | 1,712,012                             | 27.07%                               |
| 44 P                                                    | East Haven Police          | 8,603,193                      | 2,328,884                                | 0                            | 2,328,884                             | 27.07%                               |
| 62 P                                                    | Hamden Police & Fire       | 20,154,144                     | 5,455,727                                | 23,806                       | 5,479,533                             | 27.19%                               |
| 77 F                                                    | Manchester Fire            | 13,918,394                     | 3,767,709                                | 0                            | 3,767,709                             | 27.07%                               |
| 89 F                                                    | New Britain Fire           | 14,858,929                     | 4,022,312                                | 0                            | 4,022,312                             | 27.07%                               |
| 89 P                                                    | New Britain Police         | 18,831,931                     | 5,097,804                                | 0                            | 5,097,804                             | 27.07%                               |
| 95 F                                                    | New London Fire            | 7,388,011                      | 1,999,935                                | 194,525                      | 2,194,460                             | 29.70%                               |
| 95 S                                                    | New London Fire Chief      | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 95 P                                                    | New London Police          | 8,197,869                      | 2,219,163                                | 0                            | 2,219,163                             | 27.07%                               |
| 124 P                                                   | Seymour Police             | 5,203,522                      | 1,408,593                                | 0                            | 1,408,593                             | 27.07%                               |
| 126 P                                                   | Shelton Police             | 6,881,128                      | 1,862,721                                | 0                            | 1,862,721                             | 27.07%                               |
| 131 P                                                   | Southington Police         | 9,614,213                      | 2,602,567                                | 0                            | 2,602,567                             | 27.07%                               |
| 137 P                                                   | Stonington Police          | 4,772,695                      | 1,291,969                                | 0                            | 1,291,969                             | 27.07%                               |
| 164 P                                                   | Windsor Police             | 6,264,170                      | 1,695,711                                | 0                            | 1,695,711                             | 27.07%                               |
| 370 F                                                   | West Haven Fire            | 5,366,601                      | 1,452,739                                | 2,322                        | 1,455,061                             | 27.11%                               |
| 371 F                                                   | West Shore Firefighters    | 3,477,200                      | 941,278                                  | 2,520                        | 943,798                               | 27.14%                               |
| <b><u>Police &amp; Fire With Social Security</u></b>    |                            |                                | <b>24.94%</b>                            |                              |                                       |                                      |
| 6 P                                                     | Beacon Falls Police        | 410,137                        | 102,288                                  | 22,136                       | 124,424                               | 30.34%                               |
| 33 P                                                    | Cromwell Police            | 3,797,919                      | 947,201                                  | 0                            | 947,201                               | 24.94%                               |
| 37 P                                                    | Derby Police               | 4,371,162                      | 1,090,168                                | 0                            | 1,090,168                             | 24.94%                               |
| 46 P                                                    | Easton Police              | 1,555,251                      | 387,880                                  | 0                            | 387,880                               | 24.94%                               |
| 78 F                                                    | Mansfield Firefighters/EMT | 2,582,767                      | 644,142                                  | 0                            | 644,142                               | 24.94%                               |
| 82 P                                                    | Middlefield Police         | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 85 P                                                    | Monroe Police              | 5,746,415                      | 1,433,156                                | 0                            | 1,433,156                             | 24.94%                               |
| 86 F                                                    | Montville Fire             | 1,538,451                      | 383,690                                  | 0                            | 383,690                               | 24.94%                               |
| 86 P                                                    | Montville Police           | 3,860,088                      | 962,706                                  | 0                            | 962,706                               | 24.94%                               |
| 91 P                                                    | New Fairfield Police       | 1,030,554                      | 257,020                                  | 0                            | 257,020                               | 24.94%                               |
| 108 P                                                   | Oxford Police              | 1,696,631                      | 423,140                                  | 0                            | 423,140                               | 24.94%                               |
| 111 P                                                   | Plymouth Police            | 3,409,327                      | 850,286                                  | 0                            | 850,286                               | 24.94%                               |
| 116 P                                                   | Putnam Police              | 1,941,010                      | 484,088                                  | 0                            | 484,088                               | 24.94%                               |
| 117 P                                                   | Redding Police             | 1,879,797                      | 468,821                                  | 0                            | 468,821                               | 24.94%                               |
| 131 F                                                   | Southington Fire           | 5,331,337                      | 1,329,635                                | 0                            | 1,329,635                             | 24.94%                               |
| 152 F                                                   | Waterford Fire             | 1,902,095                      | 474,382                                  | 0                            | 474,382                               | 24.94%                               |
| 152 P                                                   | Waterford Police           | 5,882,534                      | 1,467,104                                | 0                            | 1,467,104                             | 24.94%                               |
| 157 P                                                   | Weston Police              | 2,609,240                      | 650,744                                  | 0                            | 650,744                               | 24.94%                               |
| 162 P                                                   | Winchester Police          | 2,534,297                      | 632,054                                  | 0                            | 632,054                               | 24.94%                               |
| 164 F                                                   | Windsor Dog Warden         | 88,387                         | 22,044                                   | 0                            | 22,044                                | 0.00%                                |
| 165 P                                                   | Windsor Locks Police       | 4,731,020                      | 1,179,916                                | 0                            | 1,179,916                             | 24.94%                               |
| 167 P                                                   | Woodbridge Police          | 2,709,916                      | 675,853                                  | 0                            | 675,853                               | 24.94%                               |
| 309 F                                                   | Cromwell Fire Distrct      | 2,472,773                      | 616,710                                  | 6,118                        | 622,828                               | 25.19%                               |
| 312 F                                                   | Easton Firefighters        | 987,704                        | 246,333                                  | 0                            | 246,333                               | 24.94%                               |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code                                        | Town Name                                           | Estimated Payroll<br>2026-2027 | Estimated Employer<br>Contrib. 2026-2027 | Amort. Payment<br>07/01/2026 | Estimated Total<br>Contrib. 2026-2027 | 2026-2027 Total<br>as % Est. Payroll |
|--------------------------------------------------|-----------------------------------------------------|--------------------------------|------------------------------------------|------------------------------|---------------------------------------|--------------------------------------|
| <b>General Employees Without Social Security</b> |                                                     |                                | <b>21.93%</b>                            |                              |                                       |                                      |
| 15 E                                             | Bridgeport Education                                | 46,651,047                     | 10,230,575                               | 0                            | 10,230,575                            | 21.93%                               |
| 15 H                                             | Bridgeport H.D.A                                    | 218,248                        | 47,862                                   | 0                            | 47,862                                | 21.93%                               |
| 15 T                                             | Bridgeport City                                     | 50,513,769                     | 11,077,670                               | 0                            | 11,077,670                            | 21.93%                               |
| 44 E                                             | East Haven Education                                | 4,851,631                      | 1,063,963                                | 0                            | 1,063,963                             | 21.93%                               |
| 44 T                                             | East Haven Town & Public Works                      | 6,429,564                      | 1,410,003                                | 0                            | 1,410,003                             | 21.93%                               |
| 89 E                                             | New Britain Education                               | 29,691,062                     | 6,511,250                                | 0                            | 6,511,250                             | 21.93%                               |
| 89 T                                             | New Britain City                                    | 23,551,629                     | 5,164,872                                | 0                            | 5,164,872                             | 21.93%                               |
| 93 W                                             | Greater New Haven Water Pollution Control Authority | 7,336,430                      | 1,608,879                                | 49,183                       | 1,658,062                             | 22.60%                               |
| 753 D                                            | Mattabassett District                               | 3,534,914                      | 775,207                                  | 0                            | 775,207                               | 21.93%                               |
| <b>General Employees With Social Security</b>    |                                                     |                                | <b>16.82%</b>                            |                              |                                       |                                      |
| 1 E                                              | Andover Education                                   | 556,819                        | 93,657                                   | 0                            | 93,657                                | 16.82%                               |
| 1 T                                              | Andover Selectment                                  | 651,075                        | 109,511                                  | 0                            | 109,511                               | 16.82%                               |
| 2 A                                              | Ansonia HA                                          | 933,632                        | 157,037                                  | 0                            | 157,037                               | 16.82%                               |
| 2 B                                              | Ansonia Clerical                                    | 2,905,111                      | 488,640                                  | 0                            | 488,640                               | 16.82%                               |
| 2 T                                              | Ansonia Town                                        | 2,105,799                      | 354,195                                  | 0                            | 354,195                               | 16.82%                               |
| 6 S                                              | Beacon Falls Town                                   | 629,411                        | 105,867                                  | 2,473                        | 108,340                               | 17.21%                               |
| 6 T                                              | Beacon Falls Public Works                           | 886,724                        | 149,147                                  | 126,960                      | 276,107                               | 31.14%                               |
| 8 T                                              | Bethany Public Works                                | 600,106                        | 100,938                                  | 0                            | 100,938                               | 16.82%                               |
| 10 T                                             | Bethlehem Public Works                              | 265,593                        | 44,673                                   | 0                            | 44,673                                | 16.82%                               |
| 13 E                                             | Bozrah Board of Education                           | 751,073                        | 126,330                                  | 32,416                       | 158,746                               | 21.14%                               |
| 13 T                                             | Bozrah Town                                         | 490,947                        | 82,577                                   | 0                            | 82,577                                | 16.82%                               |
| 14 E                                             | Branford Education                                  | 9,588,806                      | 1,612,837                                | 0                            | 1,612,837                             | 16.82%                               |
| 14 T                                             | Branford Selectman                                  | 11,778,068                     | 1,981,071                                | 0                            | 1,981,071                             | 16.82%                               |
| 15 A                                             | Bridgeport HA                                       | 5,312,327                      | 893,533                                  | 0                            | 893,533                               | 16.82%                               |
| 15 B                                             | Bridgeport Port Authority                           | 56,016                         | 9,422                                    | 14,456                       | 23,878                                | 0.00%                                |
| 17 A                                             | Bristol HA                                          | 2,249,169                      | 378,310                                  | 0                            | 378,310                               | 16.82%                               |
| 22 T                                             | Canterbury Town                                     | 816,726                        | 137,373                                  | 0                            | 137,373                               | 16.82%                               |
| 23 A                                             | Canton HA                                           | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 26 L                                             | Chester Board of Education                          | 57,721                         | 9,709                                    | (155)                        | 9,554                                 | 16.55%                               |
| 27 B                                             | Clinton Secretarial                                 | 1,660,668                      | 279,324                                  | 0                            | 279,324                               | 16.82%                               |
| 27 S                                             | Clinton Supervisory                                 | 1,379,387                      | 232,013                                  | 0                            | 232,013                               | 16.82%                               |
| 27 T                                             | Clinton Town                                        | 1,154,529                      | 194,192                                  | 0                            | 194,192                               | 16.82%                               |
| 28 A                                             | Colchester HA                                       | 0                              | 0                                        | 1,434                        | 1,434                                 | 0.00%                                |
| 32 A                                             | Coventry HA                                         | 299,152                        | 50,317                                   | 0                            | 50,317                                | 16.82%                               |
| 34 A                                             | Danbury HA                                          | 3,164,825                      | 532,324                                  | 0                            | 532,324                               | 16.82%                               |
| 35 A                                             | Darien HA                                           | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 36 L                                             | Deep River Board of Education                       | 54,421                         | 9,154                                    | (18)                         | 9,136                                 | 16.79%                               |
| 37 A                                             | Derby HA                                            | 161,956                        | 27,241                                   | 0                            | 27,241                                | 16.82%                               |
| 41 T                                             | East Haddam Town                                    | 243,530                        | 40,962                                   | 0                            | 40,962                                | 16.82%                               |
| 42 A                                             | East Hampton HA                                     | 82,550                         | 13,885                                   | 0                            | 13,885                                | 16.82%                               |
| 43 A                                             | East Hartford HA                                    | 1,631,652                      | 274,444                                  | 0                            | 274,444                               | 16.82%                               |
| 48 E                                             | Ellington Education                                 | 6,659,351                      | 1,120,103                                | 0                            | 1,120,103                             | 16.82%                               |
| 48 L                                             | Ellington Lunch                                     | 224,169                        | 37,705                                   | 0                            | 37,705                                | 16.82%                               |
| 48 T                                             | Ellington Highway                                   | 577,551                        | 97,144                                   | 0                            | 97,144                                | 16.82%                               |
| 48 V                                             | Ellington Van Drivers                               | 122,295                        | 20,570                                   | 0                            | 20,570                                | 16.82%                               |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code | Town Name                             | Estimated Payroll<br>2026-2027 | Estimated Employer<br>Contrib. 2026-2027 | Amort. Payment<br>07/01/2026 | Estimated Total<br>Contrib. 2026-2027 | 2026-2027 Total<br>as % Est. Payroll |
|-----------|---------------------------------------|--------------------------------|------------------------------------------|------------------------------|---------------------------------------|--------------------------------------|
| 49 A      | Enfield HA                            | 1,244,388                      | 209,306                                  | 0                            | 209,306                               | 16.82%                               |
| 50 L      | Essex Board of Education              | 81,633                         | 13,731                                   | (101)                        | 13,630                                | 16.70%                               |
| 57 A      | Greenwich Ha                          | 4,296,548                      | 722,679                                  | 0                            | 722,679                               | 16.82%                               |
| 58 E      | Griswold Education                    | 5,964,827                      | 1,003,284                                | 0                            | 1,003,284                             | 16.82%                               |
| 58 T      | Griswold Selectman                    | 1,762,561                      | 296,463                                  | 0                            | 296,463                               | 16.82%                               |
| 59 A      | Groton Town HA                        | 88,686                         | 14,917                                   | 0                            | 14,917                                | 0.00%                                |
| 62 B      | Hamden Education                      | 4,412,333                      | 742,154                                  | 0                            | 742,154                               | 16.82%                               |
| 62 E      | Hamden Board of Education             | 8,838,193                      | 1,486,584                                | 2,072                        | 1,488,656                             | 16.84%                               |
| 62 S      | Hamden Schools                        | 898,685                        | 151,159                                  | 0                            | 151,159                               | 16.82%                               |
| 62 T      | Hamden Town                           | 14,775,955                     | 2,485,316                                | 18,418                       | 2,503,734                             | 16.94%                               |
| 64 A      | Hartford HA                           | 5,115,328                      | 860,398                                  | 46,059                       | 906,457                               | 17.72%                               |
| 64 E      | Hartford Local 566                    | 13,410,780                     | 2,255,693                                | 0                            | 2,255,693                             | 16.82%                               |
| 64 S      | Hartford Union Local 818              | 457,292                        | 76,917                                   | (1,309)                      | 75,608                                | 16.53%                               |
| 64 T      | Hartford Local 1716                   | 19,063,876                     | 3,206,544                                | 0                            | 3,206,544                             | 16.82%                               |
| 71 B      | Lebanon Town Hall                     | 1,006,244                      | 169,250                                  | 0                            | 169,250                               | 16.82%                               |
| 71 T      | Lebanon Highway                       | 732,986                        | 123,288                                  | 0                            | 123,288                               | 16.82%                               |
| 73 S      | Lisbon School District Central Office | 310,303                        | 52,193                                   | (3,461)                      | 48,732                                | 15.70%                               |
| 73 T      | Lisbon Town                           | 598,676                        | 100,697                                  | 0                            | 100,697                               | 16.82%                               |
| 74 A      | Litchfield Housing                    | 89,446                         | 15,045                                   | 0                            | 15,045                                | 16.82%                               |
| 77 A      | Manchester HA                         | 1,560,400                      | 262,459                                  | 0                            | 262,459                               | 16.82%                               |
| 78 E      | Mansfield Education                   | 5,211,428                      | 876,562                                  | 0                            | 876,562                               | 16.82%                               |
| 78 T      | Mansfield Town                        | 9,606,404                      | 1,615,797                                | 0                            | 1,615,797                             | 16.82%                               |
| 80 A      | Meriden HA                            | 863,017                        | 145,159                                  | 0                            | 145,159                               | 16.82%                               |
| 82 T      | Middlefield Town                      | 649,830                        | 109,301                                  | 0                            | 109,301                               | 16.82%                               |
| 83 A      | Middletown HA                         | 1,125,741                      | 189,350                                  | 0                            | 189,350                               | 16.82%                               |
| 84 A      | Milford HA                            | 642,990                        | 108,151                                  | 0                            | 108,151                               | 16.82%                               |
| 86 A      | Montville HA                          | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 86 E      | Montville Education                   | 5,394,727                      | 907,393                                  | 0                            | 907,393                               | 16.82%                               |
| 86 T      | Montville Town                        | 6,548,389                      | 1,101,439                                | 0                            | 1,101,439                             | 16.82%                               |
| 88 A      | Naugatuck HA                          | 838,483                        | 141,033                                  | 0                            | 141,033                               | 16.82%                               |
| 89 A      | New Britain HA                        | 2,370,299                      | 398,684                                  | 0                            | 398,684                               | 16.82%                               |
| 95 A      | New London HA                         | 462,737                        | 77,832                                   | 0                            | 77,832                                | 16.82%                               |
| 95 T      | New London Public Works               | 4,840,186                      | 814,119                                  | 0                            | 814,119                               | 16.82%                               |
| 103 A     | Norwalk HA                            | 3,326,582                      | 559,531                                  | 0                            | 559,531                               | 16.82%                               |
| 108 E     | Oxford Education                      | 4,768,838                      | 802,119                                  | 0                            | 802,119                               | 16.82%                               |
| 108 T     | Oxford Town                           | 3,342,627                      | 562,230                                  | 0                            | 562,230                               | 16.82%                               |
| 110 H     | Southington Health District           | 678,298                        | 114,090                                  | (8,371)                      | 105,719                               | 15.59%                               |
| 113 A     | Portland HA                           | 426,078                        | 71,666                                   | 0                            | 71,666                                | 16.82%                               |
| 114 T     | Preston Town                          | 1,321,139                      | 222,216                                  | 0                            | 222,216                               | 16.82%                               |
| 115 T     | Prospect Public Works                 | 695,452                        | 116,975                                  | 7,093                        | 124,068                               | 17.84%                               |
| 116 A     | Putnam HA                             | 916,659                        | 154,182                                  | 0                            | 154,182                               | 16.82%                               |
| 117 E     | Redding Education                     | 3,426,970                      | 576,416                                  | 0                            | 576,416                               | 16.82%                               |
| 117 T     | Redding Town                          | 5,436,538                      | 914,426                                  | 0                            | 914,426                               | 16.82%                               |
| 118 A     | Ridgefield HA                         | 0                              | 0                                        | 8,249                        | 8,249                                 | 0.00%                                |
| 124 A     | Seymour HA                            | 782,423                        | 131,604                                  | 0                            | 131,604                               | 16.82%                               |
| 124 E     | Seymour Education                     | 5,359,261                      | 901,428                                  | 0                            | 901,428                               | 16.82%                               |
| 124 H     | Seymour Education                     | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 124 L     | Seymour Education                     | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code | Town Name                       | Estimated Payroll<br>2026-2027 | Estimated Employer<br>Contrib. 2026-2027 | Amort. Payment<br>07/01/2026 | Estimated Total<br>Contrib. 2026-2027 | 2026-2027 Total<br>as % Est. Payroll |
|-----------|---------------------------------|--------------------------------|------------------------------------------|------------------------------|---------------------------------------|--------------------------------------|
| 124 T     | Seymour Town & Pub Works        | 4,728,374                      | 795,313                                  | 0                            | 795,313                               | 16.82%                               |
| 126 A     | Shelton HA                      | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 131 A     | Southington HA                  | 182,027                        | 30,617                                   | 0                            | 30,617                                | 0.00%                                |
| 131 D     | Southington Dog Acct            | 186,443                        | 31,360                                   | 0                            | 31,360                                | 16.82%                               |
| 131 E     | Southington Education           | 19,171,022                     | 3,224,566                                | 0                            | 3,224,566                             | 16.82%                               |
| 131 L     | Southington Lunch               | 547,918                        | 92,160                                   | 0                            | 92,160                                | 16.82%                               |
| 131 S     | Southington Sewer               | 1,223,606                      | 205,811                                  | 0                            | 205,811                               | 16.82%                               |
| 131 T     | Southington Town                | 11,458,932                     | 1,927,392                                | 0                            | 1,927,392                             | 16.82%                               |
| 131 W     | Southington Water               | 2,285,041                      | 384,344                                  | 0                            | 384,344                               | 16.82%                               |
| 135 A     | Stamford HA                     | 6,716,614                      | 1,129,734                                | 0                            | 1,129,734                             | 16.82%                               |
| 138 A     | Stratford HA                    | 1,633,938                      | 274,828                                  | 0                            | 274,828                               | 16.82%                               |
| 141 T     | Thompson Town                   | 2,475,609                      | 416,397                                  | 0                            | 416,397                               | 16.82%                               |
| 142 M     | Tolland County MAFS             | 1,133,811                      | 190,707                                  | 8,383                        | 199,090                               | 17.56%                               |
| 143 A     | Torrington HA                   | 862,884                        | 145,137                                  | 0                            | 145,137                               | 16.82%                               |
| 144 D     | Trumbull Monroe Health District | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 146 A     | Rockville HA                    | 1,308,200                      | 220,039                                  | 0                            | 220,039                               | 16.82%                               |
| 148 A     | Wallingford HA                  | 660,622                        | 111,117                                  | 0                            | 111,117                               | 16.82%                               |
| 152 B     | Waterford Local 1303            | 4,586,738                      | 771,489                                  | 0                            | 771,489                               | 16.82%                               |
| 152 E     | Waterford Cust & Main Asst      | 2,415,667                      | 406,315                                  | 0                            | 406,315                               | 16.82%                               |
| 152 H     | Water Local RI 161              | 992,110                        | 166,873                                  | 0                            | 166,873                               | 16.82%                               |
| 152 L     | Waterford Café RI0224           | 462,559                        | 77,802                                   | 0                            | 77,802                                | 16.82%                               |
| 152 N     | Waterford Paraprofessionals     | 2,555,957                      | 429,912                                  | 0                            | 429,912                               | 16.82%                               |
| 152 S     | Waterford NonUnion Educ         | 3,056,890                      | 514,169                                  | 0                            | 514,169                               | 16.82%                               |
| 152 T     | Waterford Gen Gov Admin         | 1,895,060                      | 318,749                                  | 0                            | 318,749                               | 16.82%                               |
| 152 W     | Waterford Town                  | 3,521,168                      | 592,260                                  | 0                            | 592,260                               | 16.82%                               |
| 153 R     | Watertown Golf Course           | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 153 S     | Watertown Town Hall Supervisors | 111,234                        | 18,710                                   | 39,949                       | 58,659                                | 52.73%                               |
| 153 T     | Watertown Town                  | 473,324                        | 79,613                                   | 21,777                       | 101,390                               | 21.42%                               |
| 155 A     | West Hartford HA                | 2,288,420                      | 384,912                                  | 0                            | 384,912                               | 16.82%                               |
| 156 A     | West Haven HA                   | 1,419,342                      | 238,733                                  | 0                            | 238,733                               | 16.82%                               |
| 157 E     | Weston Education                | 6,316,971                      | 1,062,515                                | 0                            | 1,062,515                             | 16.82%                               |
| 157 H     | Weston Highway                  | 1,098,451                      | 184,759                                  | 0                            | 184,759                               | 16.82%                               |
| 157 L     | Weston Lunch                    | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 157 S     | Weston Salary                   | 2,022,792                      | 340,234                                  | 0                            | 340,234                               | 16.82%                               |
| 157 T     | Weston Town                     | 3,979,134                      | 669,290                                  | 0                            | 669,290                               | 16.82%                               |
| 159 A     | Wethersfield HA                 | 505,695                        | 85,058                                   | 0                            | 85,058                                | 16.82%                               |
| 162 A     | Winchester HA                   | 111,395                        | 18,737                                   | 0                            | 18,737                                | 0.00%                                |
| 165 A     | Windsor Locks HA                | 47,324                         | 7,960                                    | 0                            | 7,960                                 | 16.82%                               |
| 165 E     | Windsor Locks Education         | 3,472,598                      | 584,091                                  | 0                            | 584,091                               | 16.82%                               |
| 165 N     | Windsor Locks Paraprofessionals | 1,905,200                      | 320,455                                  | 0                            | 320,455                               | 16.82%                               |
| 165 T     | Windsor Locks Town              | 4,897,051                      | 823,684                                  | 0                            | 823,684                               | 16.82%                               |
| 167 E     | Woodbridge Education            | 2,976,161                      | 500,590                                  | 0                            | 500,590                               | 16.82%                               |
| 167 T     | Woodbridge Town                 | 4,484,196                      | 754,242                                  | 0                            | 754,242                               | 16.82%                               |
| 169 E     | Woodstock Education             | 986,769                        | 165,975                                  | 0                            | 165,975                               | 16.82%                               |
| 169 T     | Woodstock Town                  | 1,502,727                      | 252,759                                  | 0                            | 252,759                               | 16.82%                               |
| 170 A     | Norwich Town HA                 | 1,751,666                      | 294,630                                  | 0                            | 294,630                               | 16.82%                               |
| 204 E     | Regional Dist #4 Cust           | 698,362                        | 117,464                                  | 0                            | 117,464                               | 16.82%                               |
| 204 L     | Regional Dist #4 Café           | 324,544                        | 54,588                                   | 0                            | 54,588                                | 16.82%                               |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code                              | Town Name                      | Estimated Payroll<br>2026-2027 | Estimated Employer<br>Contrib. 2026-2027 | Amort. Payment<br>07/01/2026 | Estimated Total<br>Contrib. 2026-2027 | 2026-2027 Total<br>as % Est. Payroll |
|----------------------------------------|--------------------------------|--------------------------------|------------------------------------------|------------------------------|---------------------------------------|--------------------------------------|
| 204 N                                  | Regional Dist #4 Non0Cert      | 1,298,653                      | 218,433                                  | 0                            | 218,433                               | 16.82%                               |
| 204 S                                  | Regional Dist #4 Secretarial   | 634,707                        | 106,758                                  | 0                            | 106,758                               | 16.82%                               |
| 216 B                                  | Regional Dist #16              | 169,599                        | 28,527                                   | 462                          | 28,989                                | 17.09%                               |
| 219 E                                  | Regional Dist #19              | 2,383,537                      | 400,911                                  | 0                            | 400,911                               | 16.82%                               |
| 368 D                                  | Watertown Fire District        | 551,449                        | 92,754                                   | 0                            | 92,754                                | 16.82%                               |
| 401 D                                  | Westport/Weston Health         | 1,084,869                      | 182,475                                  | 0                            | 182,475                               | 16.82%                               |
| 403 D                                  | East Shore Dist Health         | 1,220,633                      | 205,310                                  | 0                            | 205,310                               | 16.82%                               |
| 405 D                                  | Lower Naugatuck Valley         | 1,484,422                      | 249,680                                  | 0                            | 249,680                               | 16.82%                               |
| 410 D                                  | Quinnipiack Vall health        | 708,259                        | 119,129                                  | 0                            | 119,129                               | 16.82%                               |
| 413 D                                  | Uncas Health District          | 874,852                        | 147,150                                  | 0                            | 147,150                               | 16.82%                               |
| 503 A                                  | Willimantic HA                 | 1,332,660                      | 224,153                                  | 0                            | 224,153                               | 16.82%                               |
| 606 W                                  | Jewett City Highway/Elect Off. | 181,931                        | 30,601                                   | 0                            | 30,601                                | 16.82%                               |
| 715 D                                  | Southeastern CT PLNG           | 1,082,480                      | 182,073                                  | 0                            | 182,073                               | 16.82%                               |
| 750 D                                  | Southeastern CT Water          | 581,904                        | 97,876                                   | 0                            | 97,876                                | 16.82%                               |
| 751 D                                  | South Norwalk Electric         | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 752 D                                  | Watertown Water & Sewer        | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 755 D                                  | Norwalk 1st Water              | 2,935,710                      | 493,786                                  | 0                            | 493,786                               | 16.82%                               |
| 756 D                                  | Norwalk 2nd Water              | 5,128,475                      | 862,609                                  | 0                            | 862,609                               | 16.82%                               |
| 757 A                                  | Connecticut HA                 | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| 799 M                                  | Southeastern CT Tourism Dist.  | 0                              | 0                                        | 0                            | 0                                     | 0.00%                                |
| <b>Police &amp; Fire w/o Soc. Sec.</b> |                                | 235,052,959                    | 63,628,835                               | 223,173                      | 63,852,008                            | 27.16%                               |
| <b>Police &amp; Fire w/Soc. Sec.</b>   |                                | 63,068,812                     | 15,729,361                               | 28,254                       | 15,757,615                            | 24.98%                               |
| <b>Gen. Emps. w/o Soc. Sec.</b>        |                                | 172,778,294                    | 37,890,281                               | 49,183                       | 37,939,464                            | 21.96%                               |
| <b>Gen. Emps. w/ Soc. Sec.</b>         |                                | 348,884,081                    | 58,682,300                               | 316,786                      | 58,999,086                            | 16.91%                               |
| <b>Total</b>                           |                                | 819,784,146                    | 175,930,777                              | 617,396                      | 176,548,173                           | 21.54%                               |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code                                               | Town Name                  | Unfunded Accrued Liability as of<br>June 30, 2026 | No. of Annual Amort. Payments<br>Remaining as of 07/01/26 |
|---------------------------------------------------------|----------------------------|---------------------------------------------------|-----------------------------------------------------------|
| <b><u>Police &amp; Fire Without Social Security</u></b> |                            |                                                   |                                                           |
| 2 P                                                     | Ansonia Police             | 0                                                 | 0                                                         |
| 14 F                                                    | Branford Fire              | 0                                                 | 0                                                         |
| 15 F                                                    | Bridgeport Fire            | 0                                                 | 0                                                         |
| 15 P                                                    | Bridgeport Police          | 0                                                 | 0                                                         |
| 44 F                                                    | East Haven Fire            | 0                                                 | 0                                                         |
| 44 P                                                    | East Haven Police          | 0                                                 | 0                                                         |
| 62 P                                                    | Hamden Police & Fire       | 202,321                                           | 12                                                        |
| 77 F                                                    | Manchester Fire            | 0                                                 | 0                                                         |
| 89 F                                                    | New Britain Fire           | 0                                                 | 0                                                         |
| 89 P                                                    | New Britain Police         | 0                                                 | 0                                                         |
| 95 F                                                    | New London Fire            | 2,151,263                                         | 19                                                        |
| 95 S                                                    | New London Fire Chief      | 0                                                 | 0                                                         |
| 95 P                                                    | New London Police          | 0                                                 | 0                                                         |
| 124 P                                                   | Seymour Police             | 0                                                 | 0                                                         |
| 126 P                                                   | Shelton Police             | 0                                                 | 0                                                         |
| 131 P                                                   | Southington Police         | 0                                                 | 0                                                         |
| 137 P                                                   | Stonington Police          | 0                                                 | 0                                                         |
| 164 P                                                   | Windsor Police             | 0                                                 | 0                                                         |
| 370 F                                                   | West Haven Fire            | 21,728                                            | 14                                                        |
| 371 F                                                   | West Shore Firefighters    | 20,219                                            | 11                                                        |
| <b><u>Police &amp; Fire With Social Security</u></b>    |                            |                                                   |                                                           |
| 6 P                                                     | Beacon Falls Police        | 154,316                                           | 9                                                         |
| 33 P                                                    | Cromwell Police            | 0                                                 | 0                                                         |
| 37 P                                                    | Derby Police               | 0                                                 | 0                                                         |
| 46 P                                                    | Easton Police              | 0                                                 | 0                                                         |
| 78 F                                                    | Mansfield Firefighters/EMT | 0                                                 | 0                                                         |
| 82 P                                                    | Middlefield Police         | 0                                                 | 0                                                         |
| 85 P                                                    | Monroe Police              | 0                                                 | 0                                                         |
| 86 P                                                    | Montville Police           | 0                                                 | 0                                                         |
| 91 P                                                    | New Fairfield Police       | 0                                                 | 0                                                         |
| 108 P                                                   | Oxford Police              | 0                                                 | 0                                                         |
| 111 P                                                   | Plymouth Police            | 0                                                 | 0                                                         |
| 116 P                                                   | Putnam Police              | 0                                                 | 0                                                         |
| 117 P                                                   | Redding Police             | 0                                                 | 0                                                         |
| 131 F                                                   | Southington Fire           | 0                                                 | 0                                                         |
| 152 F                                                   | Waterford Fire             | 0                                                 | 0                                                         |
| 152 P                                                   | Waterford Police           | 0                                                 | 0                                                         |
| 157 P                                                   | Weston Police              | 0                                                 | 0                                                         |
| 162 P                                                   | Winchester Police          | 0                                                 | 0                                                         |
| 164 F                                                   | Windsor Dog Warden         | 0                                                 | 0                                                         |
| 165 P                                                   | Windsor Locks Police       | 0                                                 | 0                                                         |
| 167 P                                                   | Woodbridge Police          | 0                                                 | 0                                                         |
| 309 F                                                   | Cromwell Fire District     | 45,979                                            | 11                                                        |
| 312 F                                                   | Easton Firefighters        | 0                                                 | 0                                                         |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code                                               | Town Name                                           | Unfunded Accrued Liability as of<br>June 30, 2026 | No. of Annual Amort. Payments<br>Remaining as of 07/01/26 |
|---------------------------------------------------------|-----------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------|
| <b><u>General Employees Without Social Security</u></b> |                                                     |                                                   |                                                           |
| 15 E                                                    | Bridgeport Education                                | 0                                                 | 0                                                         |
| 15 H                                                    | Bridgeport H.D.A                                    | 0                                                 | 0                                                         |
| 15 T                                                    | Bridgeport City                                     | 0                                                 | 0                                                         |
| 44 E                                                    | East Haven Education                                | 0                                                 | 0                                                         |
| 44 T                                                    | East Haven Town & Public Works                      | 0                                                 | 0                                                         |
| 89 E                                                    | New Britain Education                               | 0                                                 | 0                                                         |
| 89 T                                                    | New Britain City                                    | 0                                                 | 0                                                         |
| 93 W                                                    | Greater New Haven Water Pollution Control Authority | 394,625                                           | 12                                                        |
| 753 D                                                   | Mattabassett District                               | 0                                                 | 0                                                         |
| <b><u>General Employees With Social Security</u></b>    |                                                     |                                                   |                                                           |
| 1 E                                                     | Andover Education                                   | 0                                                 | 0                                                         |
| 1 T                                                     | Andover Selectment                                  | 0                                                 | 0                                                         |
| 2 A                                                     | Ansonia HA                                          | 0                                                 | 0                                                         |
| 2 B                                                     | Ansonia Clerical                                    | 0                                                 | 0                                                         |
| 2 T                                                     | Ansonia Town                                        | 0                                                 | 0                                                         |
| 6 S                                                     | Beacon Falls Town                                   | 21,017                                            | 13                                                        |
| 6 T                                                     | Beacon Falls Public Works                           | 885,076                                           | 10                                                        |
| 8 T                                                     | Bethany Public Works                                | 0                                                 | 0                                                         |
| 10 T                                                    | Bethlehem Public Works                              | 0                                                 | 0                                                         |
| 13 E                                                    | Bozrah Board of Education                           | 367,453                                           | 21                                                        |
| 13 T                                                    | Bozrah Town                                         | 0                                                 | 0                                                         |
| 14 E                                                    | Branford Education                                  | 0                                                 | 0                                                         |
| 14 T                                                    | Branford Selectman                                  | 0                                                 | 0                                                         |
| 15 A                                                    | Bridgeport HA                                       | 0                                                 | 0                                                         |
| 15 B                                                    | Bridgeport Port Authority                           | 52,392                                            | 5                                                         |
| 17 A                                                    | Bristol HA                                          | 0                                                 | 0                                                         |
| 22 T                                                    | Canterbury Town                                     | 0                                                 | 0                                                         |
| 23 A                                                    | Canton HA                                           | 0                                                 | 0                                                         |
| 26 L                                                    | Chester Board of Education                          | (1,567)                                           | 17                                                        |
| 27 B                                                    | Clinton Secretarial                                 | 0                                                 | 0                                                         |
| 27 S                                                    | Clinton Supervisory                                 | 0                                                 | 0                                                         |
| 27 T                                                    | Clinton Town                                        | 0                                                 | 0                                                         |
| 28 A                                                    | Colchester HA                                       | 5,197                                             | 5                                                         |
| 32 A                                                    | Coventry HA                                         | 0                                                 | 0                                                         |
| 34 A                                                    | Danbury HA                                          | 0                                                 | 0                                                         |
| 35 A                                                    | Darien HA                                           | 0                                                 | 0                                                         |
| 36 L                                                    | Deep River Board of Education                       | (182)                                             | 17                                                        |
| 37 A                                                    | Derby HA                                            | 0                                                 | 0                                                         |
| 41 T                                                    | East Haddam Town                                    | 0                                                 | 0                                                         |
| 42 A                                                    | East Hampton HA                                     | 0                                                 | 0                                                         |
| 43 A                                                    | East Hartford HA                                    | 0                                                 | 0                                                         |
| 48 E                                                    | Ellington Education                                 | 0                                                 | 0                                                         |
| 48 L                                                    | Ellington Lunch                                     | 0                                                 | 0                                                         |
| 48 T                                                    | Ellington Highway                                   | 0                                                 | 0                                                         |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code | Town Name                             | Unfunded Accrued Liability as of<br>June 30, 2026 | No. of Annual Amort. Payments<br>Remaining as of 07/01/26 |
|-----------|---------------------------------------|---------------------------------------------------|-----------------------------------------------------------|
| 48 V      | Ellington Van Drivers                 | 0                                                 | 0                                                         |
| 49 A      | Enfield HA                            | 0                                                 | 0                                                         |
| 50 L      | Essex Board of Education              | (1,021)                                           | 17                                                        |
| 57 A      | Greenwich Ha                          | 0                                                 | 0                                                         |
| 58 E      | Griswold Education                    | 0                                                 | 0                                                         |
| 58 T      | Griswold Selectman                    | 0                                                 | 0                                                         |
| 59 A      | Groton Town HA                        | 0                                                 | 0                                                         |
| 62 B      | Hamden Education                      | 0                                                 | 0                                                         |
| 62 E      | Hamden Board of Education             | 20,944                                            | 17                                                        |
| 62 S      | Hamden Schools                        | 0                                                 | 0                                                         |
| 62 T      | Hamden Town                           | 164,706                                           | 14                                                        |
| 64 A      | Hartford HA                           | 448,866                                           | 16                                                        |
| 64 E      | Hartford Local 566                    | 0                                                 | 0                                                         |
| 64 S      | Hartford Union Local 818              | (13,676)                                          | 18                                                        |
| 64 T      | Hartford Local 1716                   | 0                                                 | 0                                                         |
| 71 B      | Lebanon Town Hall                     | 0                                                 | 0                                                         |
| 71 T      | Lebanon Highway                       | 0                                                 | 0                                                         |
| 73 S      | Lisbon School District Central Office | (37,252)                                          | 19                                                        |
| 73 T      | Lisbon Town                           | 0                                                 | 0                                                         |
| 77 A      | Manchester HA                         | 0                                                 | 0                                                         |
| 78 E      | Mansfield Education                   | 0                                                 | 0                                                         |
| 78 T      | Mansfield Town                        | 0                                                 | 0                                                         |
| 80 A      | Meriden HA                            | 0                                                 | 0                                                         |
| 82 T      | Middlefield Town                      | 0                                                 | 0                                                         |
| 83 A      | Middletown HA                         | 0                                                 | 0                                                         |
| 84 A      | Milford HA                            | 0                                                 | 0                                                         |
| 86 A      | Montville HA                          | 0                                                 | 0                                                         |
| 86 E      | Montville Education                   | 0                                                 | 0                                                         |
| 86 T      | Montville Town                        | 0                                                 | 0                                                         |
| 88 A      | Naugatuck HA                          | 0                                                 | 0                                                         |
| 89 A      | New Britain HA                        | 0                                                 | 0                                                         |
| 95 A      | New London HA                         | 0                                                 | 0                                                         |
| 95 T      | New London Public Works               | 0                                                 | 0                                                         |
| 103 A     | Norwalk HA                            | 0                                                 | 0                                                         |
| 108 E     | Oxford Education                      | 0                                                 | 0                                                         |
| 108 T     | Oxford Town                           | 0                                                 | 0                                                         |
| 110 H     | Southington Health District           | (84,614)                                          | 17                                                        |
| 113 A     | Portland HA                           | 0                                                 | 0                                                         |
| 114 T     | Preston Town                          | 0                                                 | 0                                                         |
| 115 T     | Prospect Public Works                 | 53,305                                            | 11                                                        |
| 116 A     | Putnam HA                             | 0                                                 | 0                                                         |
| 117 E     | Redding Education                     | 0                                                 | 0                                                         |
| 117 T     | Redding Town                          | 0                                                 | 0                                                         |
| 118 A     | Ridgefield HA                         | 8,249                                             | 2                                                         |
| 124 A     | Seymour HA                            | 0                                                 | 0                                                         |
| 124 E     | Seymour Education                     | 0                                                 | 0                                                         |
| 124 H     | Seymour Education                     | 0                                                 | 0                                                         |
| 124 L     | Seymour Education                     | 0                                                 | 0                                                         |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code | Town Name                       | Unfunded Accrued Liability as of<br>June 30, 2026 | No. of Annual Amort. Payments<br>Remaining as of 07/01/26 |
|-----------|---------------------------------|---------------------------------------------------|-----------------------------------------------------------|
| 124 T     | Seymour Town & Pub Works        | 0                                                 | 0                                                         |
| 126 A     | Shelton HA                      | 0                                                 | 0                                                         |
| 131 A     | Southington HA                  | 0                                                 | 0                                                         |
| 131 D     | Southington Dog Acct            | 0                                                 | 0                                                         |
| 131 E     | Southington Education           | 0                                                 | 0                                                         |
| 131 L     | Southington Lunch               | 0                                                 | 0                                                         |
| 131 S     | Southington Sewer               | 0                                                 | 0                                                         |
| 131 T     | Southington Town                | 0                                                 | 0                                                         |
| 131 W     | Southington Water               | 0                                                 | 0                                                         |
| 135 A     | Stamford HA                     | 0                                                 | 0                                                         |
| 138 A     | Stratford HA                    | 0                                                 | 0                                                         |
| 141 T     | Thompson Town                   | 0                                                 | 0                                                         |
| 142 M     | Tolland County MAFS             | 42,756                                            | 7                                                         |
| 143 A     | Torrington HA                   | 0                                                 | 0                                                         |
| 144 D     | Trumbull Monroe Health District | 0                                                 | 0                                                         |
| 146 A     | Rockville HA                    | 0                                                 | 0                                                         |
| 148 A     | Wallingford HA                  | 0                                                 | 0                                                         |
| 152 B     | Waterford Local 1303            | 0                                                 | 0                                                         |
| 152 E     | Waterford Cust & Main Asst      | 0                                                 | 0                                                         |
| 152 H     | Water Local RI 161              | 0                                                 | 0                                                         |
| 152 L     | Waterford Café RI0224           | 0                                                 | 0                                                         |
| 152 N     | Waterford Paraprofessionals     | 0                                                 | 0                                                         |
| 152 S     | Waterford NonUnion Educ         | 0                                                 | 0                                                         |
| 152 T     | Waterford Gen Gov Admin         | 0                                                 | 0                                                         |
| 152 W     | Waterford Town                  | 0                                                 | 0                                                         |
| 153 R     | Watertown Golf Course           | 0                                                 | 0                                                         |
| 153 S     | Watertown Town Hall Supervisors | 278,497                                           | 10                                                        |
| 153 T     | Watertown Town                  | 42,129                                            | 3                                                         |
| 155 A     | West Hartford HA                | 0                                                 | 0                                                         |
| 156 A     | West Haven HA                   | 0                                                 | 0                                                         |
| 157 E     | Weston Education                | 0                                                 | 0                                                         |
| 157 H     | Weston Highway                  | 0                                                 | 0                                                         |
| 157 L     | Weston Lunch                    | 0                                                 | 0                                                         |
| 157 S     | Weston Salary                   | 0                                                 | 0                                                         |
| 157 T     | Weston Town                     | 0                                                 | 0                                                         |
| 159 A     | Wethersfield HA                 | 0                                                 | 0                                                         |
| 162 A     | Winchester HA                   | 0                                                 | 0                                                         |
| 165 A     | Windsor Locks HA                | 0                                                 | 0                                                         |
| 165 E     | Windsor Locks Education         | 0                                                 | 0                                                         |
| 165 N     | Windsor Locks Paraprofessionals | 0                                                 | 0                                                         |
| 165 T     | Windsor Locks Town              | 0                                                 | 0                                                         |
| 167 E     | Woodbridge Education            | 0                                                 | 0                                                         |
| 167 T     | Woodbridge Town                 | 0                                                 | 0                                                         |
| 169 E     | Woodstock Education             | 0                                                 | 0                                                         |
| 169 T     | Woodstock Town                  | 0                                                 | 0                                                         |
| 170 A     | Norwich Town HA                 | 0                                                 | 0                                                         |
| 204 E     | Regional Dist #4 Cust           | 0                                                 | 0                                                         |
| 204 L     | Regional Dist #4 Café           | 0                                                 | 0                                                         |

## SCHEDULE H - DATA BY MUNICIPALITY

| Town Code | Town Name                              | Unfunded Accrued Liability as of<br>June 30, 2026 | No. of Annual Amort. Payments<br>Remaining as of 07/01/26 |
|-----------|----------------------------------------|---------------------------------------------------|-----------------------------------------------------------|
| 204 N     | Regional Dist #4 NonOCert              | 0                                                 | 0                                                         |
| 204 S     | Regional Dist #4 Secretarial           | 0                                                 | 0                                                         |
| 216 B     | Regional Dist #16                      | 4,973                                             | 19                                                        |
| 219 E     | Regional Dist #19                      | 0                                                 | 0                                                         |
| 368 D     | Watertown Fire District                | 0                                                 | 0                                                         |
| 401 D     | Westport/Weston Health                 | 0                                                 | 0                                                         |
| 403 D     | East Shore Dist Health                 | 0                                                 | 0                                                         |
| 405 D     | Lower Naugatuck Valley                 | 0                                                 | 0                                                         |
| 410 D     | Quinnipiac Vall health                 | 0                                                 | 0                                                         |
| 413 D     | Uncas Health District                  | 0                                                 | 0                                                         |
| 503 A     | Willimantic HA                         | 0                                                 | 0                                                         |
| 606 W     | Jewett City Highway/Elect Off.         | 0                                                 | 0                                                         |
| 715 D     | Southeastern CT PLNG                   | 0                                                 | 0                                                         |
| 750 D     | Southeastern CT Water                  | 0                                                 | 0                                                         |
| 751 D     | South Norwalk Electric                 | 0                                                 | 0                                                         |
| 752 D     | Watertown Water & Sewer                | 0                                                 | 0                                                         |
| 755 D     | Norwalk 1st Water                      | 0                                                 | 0                                                         |
| 756 D     | Norwalk 2nd Water                      | 0                                                 | 0                                                         |
| 757 A     | Connecticut HA                         | 0                                                 | 0                                                         |
| 799 M     | Southeastern CT Tourism Dist.          | 0                                                 | 0                                                         |
|           | <b>Police &amp; Fire w/o Soc. Sec.</b> | 2,395,532                                         |                                                           |
|           | <b>Police &amp; Fire w/Soc. Sec.</b>   | 200,295                                           |                                                           |
|           | <b>Gen. Emps. w/o Soc. Sec.</b>        | 394,625                                           |                                                           |
|           | <b>Gen. Emps. w/ Soc. Sec.</b>         | 2,257,250                                         |                                                           |
|           | <b>Total</b>                           | <u>5,247,701</u>                                  |                                                           |